



United States
Department of
Agriculture

Office of
Inspector
General

Semiannual Report Office of Inspector General

October 1, 1984 - March 31, 1985

PLEASE RETURN TO: ROOM 13-E
MANAGEMENT OPERATIONS STAFF



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

May 9 1985

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

In accordance with the requirements of the Inspector General Act of 1978 (Public Law 95-452), I am transmitting the Semiannual Report of the Inspector General covering the period October 1, 1984, through March 31, 1985.

During this 6-month period, the Office of Inspector General issued 484 audit reports, including 277 performed under contract to certified public accountants. At the time of report issuance, OIG questioned costs and loans totaling \$2.7 billion and resolved 412 audits resulting in total savings or cost avoidance of \$87.4 million. This represented \$24.1 million in claims established for recovery, and \$63.3 million in agreed-upon savings and management improvements.

Also during this period, the Office of Inspector General reported 651 investigations, 239 indictments, and 306 convictions, resulting in fines, recoveries and collections of \$5.5 million and claims of \$6.0 million. These investigations should have a significant effect on reducing fraud.

The current information reported by the Inspector General, highlighting computer procurement and systems development, will be beneficial to the Department in the transition to increased automation.

The Office of Inspector General continues to be a primary resource in the Department to promote the integrity and effectiveness of its programs.

Sincerely,

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

John R. Block
Secretary

Enclosure

Contents

	<u>PAGE</u>
SUMMARY	1
STATISTICAL DATA	4
DEPARTMENTAL AUTOMATION	7
Procurement	7
Security	12
Systems Design/Development and Implementation	12
PREVENTION ACTIVITIES	14
Legislative/Regulatory Reviews	14
Penalties Against Marijuana Growers	14
FmHA Problem Borrowers	14
President's Council on Integrity and Efficiency	14
Eligibility Verification Systems Catalogue	14
FOOD AND CONSUMER SERVICES	15
Food and Nutrition Service	15
Food Stamp Program	15
Food Distribution Programs	16
Child Nutrition Programs	16
SMALL COMMUNITY AND RURAL DEVELOPMENT	18
Farmers Home Administration	18
Farm Programs	18
Collections	20
Borrower Graduation	20
Consolidated Financial Statements	20
Rural Electrification Administration	21
Federal Crop Insurance Corporation	22
INTERNATIONAL AFFAIRS AND COMMODITY PROGRAMS	23
Agricultural Stabilization and Conservation Service	23
Marijuana Eradication Program	23
Commodity Programs	23
Foreign Agricultural Service	23
NATURAL RESOURCES AND ENVIRONMENT	25
Forest Service	25
Soil Conservation Service	25
MARKETING AND INSPECTION SERVICES	26
Agricultural Marketing Service	26
Food Safety and Inspection Service	26
Animal and Plant Health Inspection Service	26
SCIENCE AND EDUCATION	27
Cooperative State Research Service	27
DEPARTMENTAL ADMINISTRATION	27
Office of Finance and Management	27
Multiagency	28
Debts Owed	29
Appendix: Listing of Audit Reports Issued During the Reporting Period	30

S U M M A R Y

From October 1984 through March 1985, the Office of Inspector General (OIG) issued 484 audit reports and 651 reports of investigation. At the time of report issuance, OIG questioned costs and loans totaling \$2.7 billion. We resolved 412 audits, resulting in total savings of \$87.4 million. This represented \$24.1 million in claims established for recovery, and \$63.3 million in agreed-upon savings and management improvements. OIG investigations led to 239 indictments and 306 convictions, and resulted in fines, recoveries, and collections of \$5.5 million, claims of \$6.0 million, and savings of \$2.3 million.

Over the past year, OIG highlighted reviews of USDA's management improvement programs, such as those outlined in the Secretary's 5-Point Management Plan. OIG monitored the Department's progress on its computer procurements and on its systems developments, including its transition to a spectrum of technologies--from microcomputers to mainframes. The transition to automation involves over \$340 million in computer procurements approved by the Department in fiscal year (FY) 1984.

The main thrust of our procurement reviews was to analyze the need for major USDA procurements and the feasibility, cost/benefits, and implementation strategies behind these procurements. As a result of these reviews, we recommended to the Secretary that three agencies' plans for data processing systems be reexamined from a Department perspective. One system could meet the common information needs of several agencies and could result in significant benefits and savings. Such consolidation is also in accord with the Secretary's 5-Point Management Plan to streamline the structure of operations. In the current absence of such consolidation, we have recommended that two of the agencies expand pilot testing to obtain hard data on the cost/benefits of automation before proceeding with multimillion-dollar equipment purchases to automate field offices. The third agency will need to reexamine its needs in light of substantial proposed budget reductions in FY 1986.

Upgrades of over \$7.8 million at two of the Department's computer centers were questioned since the needs were not fully supported. Additional efforts were needed to secure both data and equipment against unauthorized access, equipment interruptions, and physical disasters.

With a view toward prevention, the Department put forth a major law enforcement initiative to halt the use of American farmland and wilderness areas for marijuana production. Individuals who grow marijuana on public or private lands pose a serious threat to the

safety of the public and to Federal employees engaged in the performance of their duties. USDA has, through its Agricultural Stabilization and Conservation Service (ASCS), launched a marijuana eradication campaign designed to enlist the help of Federal employees and the public in rural areas in detecting and reporting violations of drug laws. A similar marijuana eradication program established by the Forest Service (FS), has already seen 600 fewer marijuana plantings on National forests since 1982. ASCS has also, with OIG assistance, proposed a statutory revision that would strengthen Federal sanctions against farmers associated with the production of marijuana.

Also, preventive in nature was OIG's assistance to the Department in ensuring the integrity of an orange marketing order vote, and in helping monitor the spread of citrus canker in Florida. OIG provided security and verification services when the Agricultural Marketing Service (AMS) sponsored a referendum among orange growers concerning changes to the marketing order that will affect grower participation for the upcoming year. OIG also provided investigative assistance to the Animal and Plant Health Inspection Service (APHIS) in a cooperative effort to trace the international movement of citrus canker and eradicate the disease by identifying carrier seeds and destroying infected plants.

Threats against the wholesomeness of the nation's food supply is one of the Department's highest priorities. Such threats may take the form of diseases and damage to crops, as they did in the case of citrus canker; but they usually appear as intentional adulterations of food products. OIG continues to obtain indictments and convictions against meat processors who would wantonly distribute unhealthy food for profit. Such activity was recently discovered in Pennsylvania, where pet food made from dead and uninspected cattle was surreptitiously processed into hamburger meat and later intermingled with food sold to schools and hospitals. Another food processor in Montana was convicted for selling meat products that USDA inspectors had plainly marked unfit for human consumption.

Cases of fraud, theft, and embezzlement in the Department's food programs are not new and require constant vigilance. In some cases, employee carelessness is at fault, as it was in Tennessee where workers of an office cleaning crew stole \$22,000 worth of food stamps that county employees left out of the safe. OIG was able to penetrate one conspiracy after identifying two New York banking officials who had accepted \$500,000 in illegal deposits of food stamps, part of which belonged to a \$4 million theft. In recent Child Care Food

Program cases, OIG has found day care providers who paid kickbacks and meal suppliers who falsified invoices at the urging of sponsors. The executive director of Alabama's largest boys' club was indicted for receiving over \$340,000 in false claims as the result of one such scheme. In the Food Distribution Program, a Wisconsin processor who contracted to repackage USDA cheese pled guilty to substituting lower quality cheese for the USDA product and selling the original for profit.

The Department is also continuing to seek solutions to farm indebtedness and to problems raised by the farm economy. As land values decline, and interest rates increase, the American farmer is faced with cash flow problems and a mounting debt. Aggravating this condition is the reduced demand for farm exports, resulting from worldwide recession.

The Farmers Home Administration's (FmHA) Debt Set-Aside Program is designed to help financially distressed farmers. The program allows farmers to postpone a portion of farm loan payments for 5 years, depending on each farmer's cash flow. OIG reviews of the program have disclosed some inconsistencies among States in the factors used to determine eligibility. If not corrected, these inconsistencies could direct assistance in some States toward borrowers least likely to recover, while reducing the extent of assistance available to those distressed borrowers who have a greater likelihood of recovering with program assistance. Large-scale processing errors (76 percent in the States reviewed) and program noncompliance are also adding to the difficulties of providing equitable relief.

FmHA's Emergency Loan Program continues to suffer from high error rates due in part to the complexity of loan processing requirements. Seventy percent of emergency disaster loan borrowers reviewed received incorrect loan amounts because of loan processing errors, including incorrect loss determinations and incorrect analysis on the part of FmHA concerning the borrowers' ability to repay the debt. FmHA also granted Economic Emergency Loan funds of over \$5 million to borrowers who were not eligible for those funds, and it restructured delinquent farm loans in some States without assuring the borrowers' ability to make the repayments under restructuring. Conversely, borrowers capable of graduating to outside credit did not always do so. In spite of its increased efforts to graduate borrowers from the Rural Housing (RH) Program, FmHA graduated only part of the \$1 billion in RH loans we identified as eligible for graduation, while another \$1 billion in loans now show a high potential to graduate. Interest costs to carry these loans exceeds interest paid by borrowers to FmHA by over \$87 million annually.

Through its programs, the Department has been achieving some degree of stability in the farm economy. With OIG assistance, the Foreign

Agricultural Service (FAS) has taken steps to curb the enormous flow of illegal sugar imports to this country, which threatens the economic interests of domestic sugar producers.

The Federal Crop Insurance Corporation (FCIC) has reduced its loss ratio from last year's high. FCIC has also responded to our recommendations to take action against private agents who commit errors or omissions when selling insurance policies. FCIC, which grants financial relief to insureds in cases where private agents have misrepresented the terms of their policies, experienced an increased number of cases in which error was attributable to these private agents.

Cases in which borrowers unlawfully sell or otherwise dispose of the property they mortgage to the Government to secure their loans are not necessarily related to the problems of the farm economy. During this period, a Texas farmer was convicted of selling the collateral for over \$2 million in emergency loan funds from FmHA, while a prominent South Carolina farmer was convicted of converting over \$1.2 million in property mortgaged to ASCS and FmHA. In another significant case, an Iowa State University professor was indicted for disposing of \$23,000 of property securing a loan from the Commodity Credit Corporation (CCC).

In two areas of rural activity--rural electrification and soil conservation--the Department needs to exercise greater restraint in loan making and project formulation. The Rural Electrification Administration (REA) made over \$1 billion in loans at subsidized interest rates to borrowers who could afford to pay higher rates or could obtain private financing. REA also made loans to borrowers whose financial strength was comparable to the strength of companies that did not have REA financing. Overall, REA needs to revise its policies concerning loans to telephone companies that service areas that are no longer rural and who do not need REA financial assistance.

Concerning project formulation, the Soil Conservation Service (SCS) needs to improve its planning procedures under the Flood Prevention Program. OIG reviews disclosed that SCS planning on flood prevention was based on inadequate information and included \$130 million in planned expenditures for activities whose relationship to flood prevention was questionable. SCS will redesign its flood prevention strategies to reflect more efficient conservation practices.

The Department is working to reduce its internal control weaknesses to fulfill all the requirements of the Federal Managers' Financial Integrity Act. Some of these weaknesses became manifest during this reporting period, when investigations found cases of embezzlement of borrowers' repayments by FmHA employees. In the area of program controls, OIG's reviews of State wage-matching disclosed some conditions

that reduced the effectiveness of the matching, such as the absence of interstate matching to fully monitor food stamp recipients who live in one State but work in another. Conditions like these should be better controlled when the Deficit Reduction Act of 1984 is fully implemented.

The Food and Nutrition Service (FNS) also needs to improve its collection of \$262 million in outstanding claims against food stamp recipients, as well as more closely monitor food processors participating in the Food Donation Program. (OIG identified \$1.8 million in

program irregularities in the program, much of it relating to processors' inventory shortages and food substitutions.) In addition, FNS should strengthen its requirements for wage-matching in the Child Nutrition Programs. Our reviews showed effective wage-matching could detect over 30 times as many ineligible households.

OIG also reported that USDA could save substantial amounts if agencies charged user fees for Government goods and services that benefit individuals, and that those fees should be at a level high enough to recover the full costs.

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

AUDIT REPORTS ISSUED

From October 1, 1984, through March 31, 1985, OIG issued 484 audit reports including 277 reports prepared by certified public accountants under contract to OIG, and 27 A-102 audits where USDA is the cognizant agency over audit work performed at State and local levels. Questioned costs and loans associated with these audits totaled over \$2.7 billion. A detailed listing of reports

issued during the reporting period is included as an appendix.

AUDIT REPORTS RESOLVED

OIG closed 317 reports and resolved 95 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 Cost Intended for Collection	\$37,387,105
Questioned Loans Intended for Collection	<u>\$19,662,548</u>
Total Questioned Costs and Loans	\$57,049,653
Loan Guarantees Recommended for Cancellation	\$ -0-

At Time of Report Resolution

Postaudit Justification Accepted by OIG	\$33,404,482
Costs and Loans Referred for Collection	\$24,186,094
Loan Guarantees Canceled	\$ -0-
Savings and Management Improvements **	\$63,309,635

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

DEBTS ARISING FROM OIG ACTIVITIES

Agencies of USDA established 143 new claims during the period covered by this report that arose from OIG activities. This amounted to \$599,917, with \$2.2 million collected against these and other prior claims; and \$875,480 waived, compromised, or reduced because of postresolution justification.

grantor agencies, for 74 State agencies and two statewide A-102 audits, Pennsylvania and Minnesota. During this reporting period, A-102 audits have been issued for 27 entities where USDA is cognizant. Also, we have received and distributed 130 Attachment P audit reports furnished to us from other Federal cognizant audit agencies.

IMPLEMENTATION OF OMB CIRCULAR A-102

OIG has responsibility, through USDA cognizant

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	5-01-84	1. Rural Rental Housing (RRH) Contributions, Indiana (04003-11-Ch)	\$ 710,000
ASCS	12-20-82	2. Indian Acute Distress Donation Program (03099-34-KC)	\$ 182,000
FS	5-27-81	3. Audit of Concessionaire Fee Calculations in the Intermountain Region (08623-2-SF)	\$ 52,124

1. Rural Rental Housing (RRH) Contributions, Indiana, Issued May 1, 1984

FmHA has not provided copies of claim determination letters sent to RRH borrowers for their undercontributions on project funding, as agreed by UIG and FmHA. For six other projects, the amount of and need for a claim have not been agreed upon.

2. Indian Acute Distress Donation Program, Issued December 20, 1982

The unresolved issue is the establishment of claims for the excessive animal feed distributions valued at about \$182,000. Since the excess distributions were a result of actions by the Bureau of Indian Affairs (BIA), ASCS has requested the BIA to make claims determinations or waivers. The BIA has not responded to repeated ASCS requests to establish the claims. The Secretary has written the Secretary of Interior asking for his aid to resolve the claims.

3. Audit of Concessionaire Fee Calculations In The Intermountain Region, Issued May 27, 1981

This audit was previously resolved, but because not all agreed-upon corrective actions have been taken, it was removed from resolved status. To resolve this audit, changes are needed in the fee structure of a ski area permit to bring it into compliance with FS policy.

OIG and FS have agreed on the additional actions necessary to correct this situation, and the permittee has been so notified. The FS is revising the permit to incorporate the changes. We will resolve and close the audit when the corrective action has been completed.

AUDITS OF CONTRACTS

OIG performed or arranged for audits of 22 pricing proposals, cost reimbursement contracts, or contractor claims. These audits resulted in questioned costs or potential savings of about \$760,000.

Also, during this period, 36 contract audits were resolved or closed, resulting in disallowances of about \$5.2 million and savings of about \$4.5 million. The Department's use of these contract audits is reflected in the following two examples of audits closed this period.

- The Office of General Counsel (OGC) requested an audit of a \$1,436,216 claim a contractor filed against FS for damages allegedly occurring in constructing a timber sale road. The contractor claimed FS' actions caused him to incur unreimbursed costs. We found most of the claim represented costs which were unallowable under Federal Procurement Regulations, were included more than once, were overstated, or were mathematically inaccurate. Of the contractor's total claim, we questioned \$1,208,848. OGC used our audit to settle the claim out of court for \$180,000, resulting in a savings of \$1,256,216.
- The FS contracted with a firm to construct a timber sale road costing \$336,311. The contractor submitted a claim for an additional \$158,335, stating the additional costs were incurred because the FS failed to adequately disclose site conditions. We found the contractor's claim involved many costs that were unallowable or largely unsupported. We questioned \$102,466 of the total claim. The U.S. Claims Court ruled the contractor was not entitled to any recovery.

INDICTMENTS AND CONVICTIONS

Between October 1, 1984, and March 31, 1985, we completed 651 investigations, 580 of which involved possible criminal violations. We referred 282 cases to the Department of Justice.

During the 6-month period, our investigations led to 239 indictments and 306 convictions. Fines, recoveries/collections, and restitutions resulting from our investigations during the same period totaled about \$5,489,674. Claims were established for approximately \$6,052,288, and costs totaling \$2,309,068 were avoided.

The following is a breakdown by agency of indictments and convictions for the reporting period.

Agency	October 1984 - March 1985	
	Indictment	Convictions
Agricultural Marketing Service (AMS)	0	1
Agricultural Stabilization and Conservation Service (ASCS)	20	16
Animal and Plant Health Inspection Service (APHIS)	3	6
Farmers Home Administration (FmHA)	32	28
Federal Crop Insurance Corporation (FCIC)	2	1
Food and Nutrition Service (FNS)	165	237
Food Safety and Inspection Service (FSIS)	8	9
Forest Service (FS)	5	3
Multiple Agency	4	5
TOTALS:	239	306

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

AUDITS PERFORMED BY OTHERS UNDER CONTRACT OR AGREEMENT

During this reporting period, 277 audit reports were issued which were prepared by certified public accountants under contract with OIG and the Defense Contract Audit Agency. These reports questioned costs of approximately \$706,000 in addition to expected savings of \$669,000. Also, during this period, 171 reports were resolved or closed, resulting in disallowances of \$299,000 and savings of \$2,800,000.

WHISTLEBLOWER COMPLAINTS

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

The Complaints Analysis Staff has received 606 whistleblower complaints for the current 6-month period. Of these complaints, 333 cases were closed, and 80 were substantiated. The toll-free telephone number, operating on a 24-hour basis, continues to be our major source for receipt of complaints (79 percent of the calls).

As indicated below, allegations of program violations--297 calls or 49 percent--are the main type of complaints received.

PROGRAM VIOLATIONS	297	49%
APPLICATION FRAUD	129	21%
MISCONDUCT	47	8%
INFORMATION	43	7%
OPINION OF COMPLAINANT	41	7%
WASTE/MISMANAGEMENT	25	4%
PERSONNEL IRREGULARITIES	24	4%

FREEDOM OF INFORMATION AND PRIVACY ACT ACTIVITIES

OIG processed 233 requests under the Freedom of Information Act (FOIA) compared to 267 for the previous 6 months. The following schedule outlines FOIA data over the past two reporting periods.

	<u>Last Period</u>	<u>This Period</u>
Number of Requests	267	233
Number of Favorable Responses	210	160
Number of Unfavorable Responses	57	73

Unfavorable Responses Due to:

No Records Available	31	46
Requests Denied in Full	19	17
Requests Denied in Part	7	10
	<u>57</u>	<u>73</u>

Other Data Not Directly Affected by the Number of Requests:

Appeals Granted	4	0
Appeals Denied in Full	2	3
Appeals Denied in Part	1	0
Number of OIG Reports Released in Response to Requests	244	256

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

AUTOMATED DATA PROCESSING PROCUREMENTS

The procurement of automated data processing (ADP) hardware and software has grown rapidly in recent years in USDA as the Department moves to take advantage of the potential efficiencies available through automation. In FY 1984, the Department approved ADP procurements totaling over \$340 million. This procurement activity runs the spectrum from microtechnology for agency systems to large scale computers for the Departmental computer centers.

Various authoritative sources and independent studies have endorsed office automation as a way to achieve gains in productivity. OIG recognizes and supports this concept. Due to the magnitude of this activity, our main thrust has been to analyze the need and implementation strategies for the major USDA procurements, as well as their feasibility and cost/benefits.

Consideration Urged For Consolidating ADP Activities in USDA

ASCS, FmHA, and SCS have all received Departmental and General Services Administration (GSA) approval to proceed with major procurements of ADP equipment for their State, county, and other field offices. OIG has recommended that the agencies' systems be reexamined from the Departmentwide perspective. One system which can meet the common information needs of several agencies can provide significant benefits in terms of interface capability, data backup and security, and reductions in equipment needs, software development, maintenance contracts, and training.

The advent of automation to USDA field offices also provides a timely opportunity to address the potential efficiencies and economies of instituting a consolidated operational approach for administering farm programs. An integrated system, in which agencies would share a common data base, could preclude the issuance of duplicate benefits, ensure that the data needed to administer one program are available to all other programs, improve debt management and credit risk analysis through the provision of delinquent debtor lists, and reduce paperwork through the standardization of forms.

We received responses from some of the affected agencies on this issue. FmHA stated that an examination from the Departmental perspective was previously performed in cooperation with the Office of Management and Budget (OMB) and GSA. This review found that USDA agency operations were sufficiently unique to warrant individual systems. SCS strongly supports the concept of sharing program-related data where it is mutually beneficial to two or more agencies. SCS and ASCS recently completed a test which showed the technical feasibility of data transfer, even with different types of hardware and software. In

SCS' view, data exchange is more appropriate than sharing hardware and software because agency mission requirements differ. In our opinion, however, the prospective operational benefits and cost savings to be derived from merging equipment needs and reducing software development and procurement activities may supersede these concerns.

Plans For ASCS' State and County Office Automation (SCOAP) Need Strengthening

SCOAP plans call for the installation of mini-computers at each of ASCS' 50 State offices, Puerto Rico, and approximately 2,830 county offices at a cost of about \$200 million over the 8-year life of the system. The primary objectives of the project, as outlined by ASCS, are to streamline information flow, reduce the burden placed on the public in responding to Government, reduce the paperwork generated within ASCS, and achieve a higher degree of information-sharing.

The implementation of this system will significantly change the way information is handled throughout ASCS. Nearly all activities currently handled manually at the county offices will be automated and placed on the county minicomputer system. County offices will maintain their own data bases and transmit only summary data to State offices, which, in turn, will transmit summary data to the Kansas City management office and the National office.

A review of SCOAP disclosed that ASCS needs to extend its timeframes for testing the system in order to obtain sufficient data to comply with the directives from Congress and the recommendations of the General Accounting Office (GAO). Congress instructed ASCS to develop and test statewide prototypes of the proposed system prior to nationwide implementation. In May of 1984, GAO issued a report which questioned the data used by ASCS in developing its cost/benefit analysis. GAO recommended that ASCS develop an evaluation test and defer the planned nationwide automation of State and county offices until credible cost/benefit information had been developed and the technology adequately tested. The objectives of the test were to determine if the system was viable and to record the actual costs and benefits experienced.

In response to these concerns, ASCS agreed to expand its testing in three States (California, Kansas, and South Carolina), beginning in January and ending in March 1985. ASCS said actual costs and benefits would be documented and compared to the previous cost/benefit analysis. ASCS agreed to provide the committee and GAO a report summarizing the results of the tests.

Our review of ASCS' plans for the tests disclosed that, based on their original dates for testing the software, sufficient data would not be available within the timeframe specified to demon-

strate the overall viability of the project or provide the necessary support for the cost/benefit analysis. In addition, our review identified the following issues which will further hinder ASCS' ability to fully respond to Congress and GAO:

- A set of core application programs (upon which the viability of the project was to be based) had not been made available in the three States during the prescribed test period; as a result, the reasonableness of the benefits claimed by ASCS cannot be substantiated in a timely manner;
- All applicable cost data may not be obtained during the test period for comparison to ASCS' original projections;
- The data entry process may be prolonged because of the time required to correct erroneous source information; and
- Training for county personnel may not be adequate to ensure all phases of the project are tested.

In addition, we analyzed the proposed installation of the minicomputers at the various ASCS offices. Our intention was to determine the feasibility of consolidating the ADP equipment needs and operations of (1) any county office whose State office is located in the same telephone service area, (2) headquarters/suboffice counties, and (3) small adjacent counties whose combinations would not require a computer upgrade.

We found that about half of ASCS' county offices, or 1,413 county offices, met the criteria for consolidation. Our detailed review of 307 of these offices disclosed that alternatives were available which could reduce ADP procurement and operational expenditures. These savings, which are based on 252 of the 307 county offices included in our analysis, can be achieved by consolidating:

- ADP requirements of 105 county suboffices with their headquarters operations. (This would save about \$12,000 in ADP procurement costs for each office where ADP requirements were consolidated, for a total savings of about \$1.3 million.)
- ADP hardware requirements of two or more small adjacent county offices into one office. (We evaluated the feasibility of combining the ADP operations of 147 of these small offices with adjacent county offices and found that about \$2.3 million could be saved in ADP procurement costs.)

We found that even greater savings could be realized by closing some of the offices/suboffices and combining their workloads with adjacent county offices. For example, we found that by closing the 147 small county offices included in our review, approximately \$7.8 million could be saved annually on operational costs. The poten-

tial savings ranged from \$20,000 to \$100,000 for each office closed. We believe these actions are feasible because of the operational capabilities of the ADP hardware being purchased by ASCS.

On January 16, 1985, the Administrator of ASCS established a County Office Structure Review Task Force to (1) develop criteria to be used by State offices in evaluating the need for a county office, and (2) recommend a county office network based upon State Office input. Task Force recommendations are to be presented to the Administrator by June 1, 1985.

In light of our concerns, we recommended that the nationwide procurement, scheduled to begin in April 1985, be postponed until the recommendations of the task force are implemented and the results of the validation project are fully evaluated and reported.

ASCS replied that their present schedule calls for the installation of about 200 computers per month and that the State Offices and largest county offices will initially receive the equipment. Suboffices will be temporarily excluded from the delivery. This schedule, in ASCS' opinion, was sufficient to allow for proper placement of the SCOAP machines. In response to our concern about the adequacy of project validation, ASCS did not address our recommendation. Instead, ASCS management said they had reached an agreement with the Congressional committees on the concerns we raised, but they did not describe the nature of the agreement or provide any documentation about it.

Studies Needed To Support Joint Computer Center

A review was performed of a joint computer facility where ASCS collocated its equipment with that of FAS. The primary purpose of the center is to be a centralized focal point for data collection for ASCS, CCC, and FAS. Information processed through the center includes data such as crop assessment, production estimates, commodity analyses, farm program participation, CCC inventory statistics, and U.S. and world trade data.

In general, ASCS' and FAS' management had not fully documented the initiation, development, implementation, and operation of the joint center and data base system. The following details some of the problems we found:

- The center was constructed for a total cost of \$729,159, even though neither a feasibility study nor a cost/benefit analysis was completed. In addition, ASCS and FAS obligated \$2.1 million for ADP equipment for the center without documenting that the joint usage was feasible.
- FAS purchased \$1.6 million of ADP equipment for ASCS through an existing contract with the Department of State; this procurement method was inconsistent with Delegation of Procurement Authority requirements. In addition,

approval was not obtained for three central processing units totaling \$400,369 or for the transfer of existing equipment, the value of which could not be readily determined.

We recommended that ASCS and FAS ensure the completion of feasibility studies, cost/benefit analyses, and technical approvals, as required by Federal and Departmental regulations, to support the justification for and propriety of large-scale expenditures. The agencies did not concur with our position. The agencies did not feel an "elaborate or lengthy" cost/benefit study was warranted because they felt there was no viable alternative to the center. They also noted that "cost/benefit evidence" had been included in their information resource management plans. In our opinion, the requisite studies should have been performed to provide reasonable assurance that the procurement is needed, feasible, and cost beneficial.

FmHA's New Program Accounting System Needs Further Analysis

FmHA is redesigning its centralized accounting system and concurrently planning to acquire over 4,500 microcomputers to be installed in approximately 2,200 field offices at a cost of about \$146 million. The initial development and design efforts are scheduled to be completed in early 1985, with full implementation of all systems slated for the fall of 1987. According to FmHA, at the completion of the planning phase in FY 1983, and after consultations with the Secretary, OMB, GAO, and Congress, FmHA determined to fully automate their field office functions. FmHA officials advised us that since that time, progress has been reported to appropriate Congressional committees on a regular basis. FmHA officials also stated that Congress, GAO, OMB, Treasury, and key members of the executive branch have received all major deliverables arising from the project and have been briefed on an as-needed basis.

The Automated Program Delivery System (APDS) will redesign FmHA's centralized accounting system and restructure the loans receivable data base. The Automated Field Management System (AFMS) will computerize existing manual functions and provide word processing and financial spreadsheet capabilities, as well as an automated work scheduling system. In the fall of 1987, when full implementation of both systems is complete, data can be entered and validated at the point of original transaction, while centralized data processing and data base administration will be centralized.

We reviewed the cost/benefit analysis used to justify the development and implementation of the APDS and AFMS. Benefits were estimated by FmHA to derive from freed staff hours due to automation; according to FmHA's analysis, the freed staff would be used to provide additional delinquent loan servicing, which, in turn, was forecast to result in interest savings stemming from reductions in delinquent loans. Our review disclosed the following:

- The methodology to develop projected staff hour savings (2.9 million hours, or 23 percent of the total) did not appear adequate. The estimates were developed by two FmHA employees and correlated to studies of office automation, prepared by a computer equipment vendor and a consultant who sells such systems. These studies forecast labor-hour savings of between 15 and 25 percent through automation. We believe that for a procurement of this size, time and motion studies within a controlled environment and a statistically valid poll of field office personnel are needed.
- The premise that increased delinquent account servicing would reduce loan delinquencies did not take into consideration such factors as economic conditions. According to FmHA statistics, the agency had significantly increased servicing annually from FY 1982 through FY 1984, yet the delinquency rate increased every year.
- The regression analysis used to compute prospective benefits contained incorrect data, used questionable logic and assumptions, and had mathematical errors. Where FmHA computed a \$50 million benefit, our replication of the analysis showed a lower confidence level (the sum where greatest reliance can be placed) of a negative \$18 million (indicating that the project would not be cost-beneficial).
- Costs associated with correcting automated input discrepancies were not included in the cost/benefit analysis. Savings of about \$33 million were estimated through the elimination of this function at the finance office, but offsetting costs associated with the time necessary to validate and correct input transactions at field offices were not included.

Accordingly, we recommended that FmHA conduct a pilot test before it makes any final decisions on the procurement of computer hardware. The test should include the collection and analysis of data concerning (1) the amount of time saved through automation, (2) the number and dollar value of delinquent loans brought current or repaid as a result of increased loan servicing made possible by the time saved through automation, and (3) the time and costs associated with entering and correcting data.

FmHA disagreed with our position on the cost/benefit analysis. They believe that the benefits to be derived from office automation have been fully established by industry and that automating their offices is consistent with governmental management initiatives. They also noted that the President's FY 1986 budget includes FmHA's systems development project as one of USDA's key management improvement programs, and begins the process of reducing full-time employees through positive production benefits from automation. FmHA advised that this initiative supports the findings of the Grace Commission with respect to the needs for office automation within the Federal Government. The FmHA officials stated that the need for improved productivity in FmHA

has been identified in past OIG audit reports and that this system would provide the agency with a mechanism to achieve that objective. OIG agrees in concept and can readily envision operating benefits that could accrue to FmHA through automation. Our concern in this case, as with any proposed procurement of this magnitude, is the need to obtain reasonable assurance that the investment will be recaptured through cost-beneficial results. The best way to fulfill this need is to conduct a test in which costs and benefits are actualized and measured. This would significantly lessen the risk that estimates developed to support the procurement might not come to pass. In addition, a detailed pilot test would also provide evidence of the potential viability of other alternatives, in terms of the type and size of equipment, that could be further examined.

Proposed Staff Reductions for SCS Will Alter Benefits of Computerization

SCS is currently developing the Field Office Communication and Automation System (FOCAS) to increase the rate of application of conservation practices on the Nation's farmland. Automating the field offices will allow the SCS conservationist and the producer to explore options that have previously been limited by time and technical constraints. SCS estimates that field time will be reduced approximately 20 percent for conservation planning by allowing alternatives to be displayed automatically and by reducing the number of trips required to service land users.

Based on the increased productivity that SCS projects FOCAS will realize, the Department approved the procurement of multifunction workstations for all SCS field offices. At their present staffing levels, SCS plans to procure over 5,800 microcomputers at a cost of more than \$38 million for its more than 3,000 SCS offices. The total life-cycle cost of FOCAS will be approximately \$228 million.

SCS' proposed FY 1986 budget reflects a significant reduction of the agency's mission, and reductions in appropriations and personnel for the agency. SCS officials stated that if budget reductions are experienced, the number of multifunction workstations to be procured would be reduced, and the benefits estimated from increased productivity of employees used to support the procurement will also decrease significantly.

Any material change in the system or equipment configuration will result in major changes in the cost/benefit ratio. Regulations require a reevaluation of the technical adequacy of proposed systems when material changes are experienced. Therefore, we recommended that SCS and the Department reexamine the ADP needs of SCS and the justification and support for FOCAS, based upon this proposed redirection of the SCS missions. SCS replied that the procurement process will provide the maximum in flexibility with a minimum of commitment. SCS stated that the proposed contract, expected to be let in

September 1985, will be multiyear and will not include a minimum number of microcomputers to be purchased. If the SCS budget is passed as proposed, SCS will perform another cost/benefit analysis. If not, the purchase arrangement will provide sufficient latitude for the agency to modify its plans as needed.

Internal Controls Over Procurements at Departmental Computer Centers Need Strengthening

The dual responsibilities of the Office of Information Resources Management (OIRM)--to manage and operate Departmental computer centers and to provide technical approval over ADP procurement--represents a material internal control weakness in USDA. GAO internal control standards require that no one individual should control all key aspects of a transaction, yet no independent verification occurs when a Departmental computer center, which reports to the Director of OIRM, requests approval to purchase ADP hardware or software from OIRM's Technical Services Division, which also reports to the same individual.

Both GAO and the GSA have previously reported concerns about the Department's information resources management (IRM) organization pursuant to the Paperwork Reduction Act of 1980. The Director, OIRM, advised that these concerns have been addressed to the satisfaction of both organizations.

Our recent audits of computer center procurements totaling about \$190 million have shown that the Department's requirements for obtaining technical approval have been handled inconsistently and in one instance overlooked. As a result, the Department does not have reasonable assurance that resources have been properly preserved or that the computer centers are operated in the most cost-effective manner.

In a discussion of this issue with the Assistant Secretary for Administration, we recommended a separate organization for IRM which would include the Department's technical approval function and be headed by a high level official to fulfill the requirements of the Paperwork Reduction Act. The Assistant Secretary agreed that the internal control weakness exists, but offered an alternative to our proposed reorganization. USDA's Working Capital Fund Interagency Review Board, made up of deputy administrators for management, will conduct an objective examination of the Departmental computer centers' procurement requests subsequent to OIRM's review. Disagreements between the board and OIRM will be resolved by the Assistant Secretary for Administration. We agree that this action should strengthen internal controls, and we will evaluate the effectiveness of this process when it has been implemented.

We also reviewed large-scale upgrades at the Washington Computer Center (WCC) and the Fort Collins Computer Center (FCCC) to determine if they were needed, cost-justified, and properly supported.

Proposed Upgrade Of The Washington Computer Center

We reviewed procurement action by the WCC to upgrade its mainframe configuration. WCC developed plans to acquire three to four central processing units, with an estimated acquisition cost of \$8 to \$12 million. The initial procurement (costing about \$4 million) was made on August 13, 1984.

Based upon WCC's proposed equipment installation schedule, developed as part of the procurement's documentation, an OMB Circular No. A-76, Performance of Commercial Activities, cost comparison review was required prior to acquiring any new computers. The circular specifies that a facilitywide review be conducted of commercial activities (one of which the circular identifies as a data processing service center) before any upgrade is initiated. As a result of the concerns we expressed during our review, OIRM revised its installation schedule to the extent that the present configuration (IBM 3033 and 3042) was exchanged for new equipment, and not retained as initially planned. This will result in savings of about \$1.2 million per year. Because lease costs should remain comparable, the cost comparison review was no longer applicable with regard to this initial replacement. However, we emphasized that these reviews should be undertaken in a timely manner prior to any future upgrades.

In our opinion, the procurement was not properly justified nor totally supported. We found that:

- In justifying its need for the procurement, WCC maintained that the high level of computer usage at the center had lengthened the response time, leaving agency users dissatisfied. However, in reply to a WCC survey on this subject, only 2 of 14 agencies expressed dissatisfaction with the center's response time.
- At the same time WCC submitted the procurement documents, it advertised in a GSA publication that it had a substantial amount of computer time available to service non-USDA agencies. WCC has projected that by 1987, non-USDA agencies will use 37 percent of total capacity at the center; the center itself will use 29 percent; and the remainder, 34 percent, will be available to process direct Departmental applications. As WCC's outside client base expands, technical support available to USDA users will be reduced, since OMB precludes staffing increases to meet outside needs.
- User workload estimates were not supported and appeared overstated insofar as large miscellaneous percentages were included. WCC prepared the estimates for most of the agencies; in general, the agencies signed off on the projections without revision and returned them to WCC.
- The majority of prime time (8 a.m. to 5 p.m.) processing at WCC was for large jobs generally associated with non-prime-time work. WCC did

not attempt to discern if a scheduling, rather than capacity, problem existed before initiating procurement. OIRM believes it is an agency's management responsibility to economically and effectively schedule its processing to achieve its program requirements.

We recommended that USDA's senior IRM official establish Departmental policy and administrative controls regarding non-USDA agencies' time-sharing usage at the centers. We also recommended that OIRM conduct a cost comparison management analysis at WCC prior to any further upgrades. Further, Departmental regulations should be developed which (1) require USDA agencies to perform scheduling analyses of their computer jobs to reduce processing costs and improve computer performance, and (2) provide specific guidelines for USDA agencies to use in developing computer usage forecasts. The Department agreed to strengthen its regulations in these areas. We have not yet reached agreement on the issue of non-USDA agencies' processing requirements in determining the need to upgrade. Departmental regulations on computer centers state that future USDA needs may cause termination of outside agreements. However, OIRM has cited OMB's direction on cross-servicing among Federal agencies as the basis for including these entities in the justification to expand computer capacity. To resolve this matter, we will seek clarification from OMB on the impact of the cross-servicing initiative with Circular No. A-121. The circular states that requests for resource increases cannot be based upon outside user services needs unless exceptional circumstances exist.

Upgrade Of The Fort Collins Computer Center

We reviewed the upgrade of the FCCC to determine if it were needed, cost-justified, and properly supported. The upgrade, consisting of hardware and software procurements to be phased in over the next 5 years, is estimated to cost about \$137 million over its system's life. The initial hardware procurement contract, which will result in additional lease charges of about \$3.8 million in FY 1985, was entered into on August 31, 1984.

We concluded from agency workload projections that the recently completed computer acquisition was not justified or supported. The justification on hand was unsound because of weak controls over the compilation of agency workload forecasts supporting large-scale procurements. We reported to the Department, prior to the completion of the procurement process, that the agencies' estimates of future processing needs were unrealistic in light of budget limitations and distributed processing initiatives.

In response to our interim recommendations, OIRM suspended the procurement while agency forecasts were re-accomplished. In our opinion, these new estimates still raise questions about the justification for an upgrade. The revised estimates,

less than half the original, disclosed that processing demands at FCCC peaked in FY 1984. Agency usage is now projected to decrease by about 17 percent in FY 1985, although the recent acquisition will expand capacity by about 80 percent. The Department proceeded with the procurement after reevaluating FCCC's workload. It determined FCCC could best meet the current and future needs of its clients by upgrading.

A facilitywide cost comparison review was not performed, as required by OMB Circular No. A-76. We notified the Department of the need to perform the review. In response, the Assistant Secretary for Administration stated that due to the urgent need to upgrade, it was not practical nor cost-beneficial to delay the planned procurement until the cost comparison was completed. The Director, OIRM, also stated that a facilitywide review was scheduled and would be completed within the next 18 months before any subsequent upgrades were made. Our review questioned the immediate need; therefore, we believe the cost comparison could have been performed in a timely manner.

We recommended that OIRM release one of the two older computer systems after the first new computer is installed. We also recommended that prior to any further upgrades at FCCC, OIRM obtain detailed and supportable agency workload estimates and conduct a facilitywide review. OIRM agreed to monitor the FCCC processing workload and release one of the original computers, if appropriate.

AUTOMATED DATA PROCESSING - SECURITY

Security Tightened Over Departmental Computer Centers

During 1984, we initiated an audit of the Departmental computer centers to determine whether controls are in place to assure that both data and equipment are adequately safeguarded against unauthorized access, emergency interruptions, and physical disasters. In addition, the audit will evaluate the effectiveness of management at each center in terms of capacity management, planning, and procurement of resources.

Review of one USDA center disclosed that (1) critical files had not been adequately protected against unauthorized access, (2) security software had not been made available to user agencies, (3) users were allowed the capability to access data sets without password validation, and (4) computer operating systems had not been completely safeguarded. The vulnerability of the center was amplified by its decision not to accumulate system data which would provide the ability to identify users that accessed specific data files.

In response to our interim recommendations, the center protected the password file and installed security software. Agencies are now in the process of integrating this security software into their ADP operations.

Security Uncertain Over SCOAP Equipment

A review of ASCS's SCOAP disclosed potential security weaknesses. Each office will be responsible for maintaining data which is covered by the Privacy Act and which ASCS identified as sensitive. Also, the review disclosed that ASCS was not planning to comply with Departmental ADP security requirements for the protection of its ADP equipment. ASCS does not intend to implement required physical security measures at locations where the equipment is to be installed. Also, required security analyses and plans were not being prepared. We have recommended that ASCS comply with Departmental standards or propose suitable alternatives to adequately safeguard its ADP hardware and data.

Joint ASCS-FAS Computer Center Security Needs Improvement

Physical and data security for the joint ASCS and FAS computer center was inadequate. Receipt and disposition of equipment were not adequately accounted for and sensitive and classified data were not secure from unauthorized personnel. A total of 44 of the 52 ASCS employees, including the security officer, did not have security clearances but had access to the center and the data; also, 5 of the 17 contract personnel in the center did not have security clearances. Corrective action has been taken or planned to resolve these issues.

AUTOMATED DATA PROCESSING - SYSTEMS

DESIGN/DEVELOPMENT AND IMPLEMENTATION

OIG reviews the design and development of automated systems to provide reasonable assurance that they can be audited and properly controlled. In addition, we review and monitor the implementation of systems to ensure reasonableness and adherence to management's plans.

Better Cost Controls Needed in Implementation of the Forest Level Information Processing System (FLIPS)

FS has procured a computerized processing system, known by the acronym FLIPS. The system will provide word processing, data processing, and telecommunications capabilities throughout the FS. In addition, it will link field units with the Washington office and Departmental computer centers. The system will be implemented over a 4-year period, which began in December 1983. Originally the FS estimated the cost of the system hardware to be about \$63 million. This was later revised to approximately \$82 million and, in July 1983, the FS obtained an increase from GSA in their Delegation of Procurement Authority to \$242 million.

Our review of this system centered on management issues which needed to be resolved during the early stages of implementation. We identified the following concerns:

- The FS needed to control software activities to avoid waste and duplication. The problems we noted included the development of systems already available or previously under development, the development of systems which do not meet agency needs, and the maintenance of systems which are no longer cost effective.
- The FS had not identified the specific ADP skills needed at all levels of the organization to ensure the FLIPS would be operated efficiently and effectively.
- The FS had not estimated the full life-cycle costs of the FLIPS over its 8-year life. Without these cost estimates, FS management and Congress are without essential data needed to evaluate whether the system is being implemented as planned.
- The FS was not in compliance with Departmental security standards.
- The FS had not fully evaluated the alternative of sharing the FLIPS equipment with low-volume offices. Such sharing could result in a savings for both the purchase and operation of the system.

The FS agreed to implement all of the recommendations we made concerning these issues. We are now monitoring the corrective actions taken or planned.

FmHA's Loan Check System Vulnerable to Abuse

We reviewed FmHA's implementation of the Automated Discrepancy Processing System in four states. The system is used to establish FmHA loan obligations and to request loan checks. We concluded that FmHA had not sufficiently emphasized internal controls and safeguards prior to implementing the system.

The Administrator had instructed State directors to implement safeguards to determine the validity of the information being transmitted from district or county offices to State offices for subsequent processing through the State office terminals. The State offices could select their own safeguards; they could assign code words, use signature cards or callback provisions, or use any other techniques they could develop. At the time of our audits, the State FmHA offices had not implemented these safeguards.

FmHA had not sufficiently emphasized and enforced internal controls and safeguards during the implementation of the systems. We found the following problems in one or more of the States reviewed:

- A policy had not been established on the frequency with which the terminal operators' computer passwords would be changed. Frequent changes in passwords assist in preventing unauthorized access to the system.
- There was no requirement that the request-for-funds form be signed, no assurance that persons transmitting data to the State computers were properly identified, and no control that would record what documents were received and sent to the KCCC.
- Unless a loan recipient complained, there was no system by which the State could assure that the data it transmitted to the KCCC was received correctly and that no erroneous transmissions occurred.
- Additional protection was needed for computer terminal rooms. Signs limiting access were not posted, and security reminder posters were not displayed.

The State directors have implemented the internal controls recommended in our audits.

LEGISLATIVE/REGULATORY REVIEWSLegislative Proposal Will Strengthen Penalties
Against Marijuana Growers

An amendment to Public Law 92-73, the Agriculture-Environmental and Consumer Protection Appropriation Act, 1972, has been drafted for submission to Congress during the first session of the 99th Congress. The amendment will strengthen penalties against ASCS and CCC program participants "who plant, grow, cultivate, store, or produce for harvest, for illegal use, marijuana or other drug-producing plants on any land owned or controlled by such producers."

This proposed amendment was recommended by OIG and ASCS as a result of a review of the present legislation which prohibits payments only to producers who harvest marijuana or knowingly permit it to be harvested for illegal use. The problem with the present legislation is that in at least one case, payments continue to be made to a program participant who was convicted of criminal charges (other than harvesting) related to the production of marijuana.

We are currently reviewing enabling legislation for the loan and indemnity programs operated by FmHA and the FCIC to determine whether similar financial sanctions could be imposed upon anyone caught growing marijuana while participating in programs operated by those agencies.

For other developments concerning the enforcement of marijuana laws, see the International Affairs and Commodity Programs section of this report.

OIG Seeks Increased Supervision Of Problem
Borrowers

OIG reviewed the FmHA's proposed rule, "Special Supervision of Delinquent and Problem Case FmHA Farm Borrowers," (49 FR 47007) and recommended revisions that would (1) strengthen internal controls for documenting and tracking unauthorized disposition of chattel security, (2) add specificity to required actions of both FmHA personnel and borrowers, and (3) bring the rule into conformity with Departmental Regulation 1710-2, which requires that all cases involving suspected criminal activity be referred to OIG.

OIG staff also worked closely with FmHA prior to the publication in October 1984 of an interim final rule establishing a special procedure for postponing or setting aside a portion of the indebtedness of existing farmer program loans. Such an action would provide emergency servicing action to assist financially distressed FmHA borrowers. OIG's recommendations to improve criteria and definitions were incorporated in the interim rule published.

OIG reviewed and commented on other elements of the Farm Credit Initiatives announced in September 1984. Recommendations were made to FmHA on guaranteed loan programs, contracting for farm management and financial specialists, and contracting for servicing of FmHA farm loans, and those comments were considered by FmHA in developing the final rules and regulations.

PRESIDENT'S COUNCIL ON INTEGRITY AND EFFICIENCY
(PCIE)Work Group Develops Systems Catalogue

OIG, along with the Offices of Inspectors General of the U.S. Departments of Defense, Education, Health and Human Services, Housing and Urban Development, Labor, and the Veteran's Administration, participated in the President's Council on Integrity and Efficiency (PCIE) Front-End Eligibility Verification Systems Work Group. The Work Group's objective was to share information about State front-end or prepayment automated verification techniques used in administering the Aid to Families with Dependent Children, Food Stamp, Medicaid and Unemployment Insurance Programs in 50 States and four U.S. jurisdictions.

The Work Group surveyed the States' and territories' automated front-end verification techniques and compiled a comprehensive catalogue for broad distribution to Federal, State, and local officials. For those officials considering implementing a similar system or enhancing an existing system, the catalogue will serve as a guide to the types of systems in place in other areas.

Other prevention activities undertaken by OIG include providing assistance to ensure the integrity of a marketing order referendum, and to monitor the spread of citrus canker in Florida. (See the Marketing and Inspection Services section of this report.)

FOOD AND NUTRITION SERVICE

The Food and Nutrition Service (FNS) administers six programs with 1985 budgeted amounts as follows: Food Stamps, including the Puerto Rico Block Grant (\$12.568 billion), Child Nutrition (\$4.16 billion), Special Supplemental Food for Women, Infants, and Children (WIC) (\$1.49 billion), Food Donations (\$173.6 million), Temporary Emergency Food Assistance (\$50 million), and Special Milk (\$17.3 million). The total budget for FY 1985 is about \$18.5 billion.

FOOD STAMP PROGRAMGreater Efforts Needed to Pursue Claims Against Food Stamp Recipients

When households receive excess or ineligible benefits, State agencies have the responsibility to establish claims and make collections. As of January 1984, outstanding claims were estimated in excess of \$262 million. Evaluation of FNS and State management of these claims showed a number of areas where improvements are needed.

Monthly collections could increase by \$4.3 million if State agencies fully implemented allotment reduction provisions. The States could further accelerate collection efforts by having systems in place to identify households with outstanding claims and using the option of having households waive unneeded hearings. (FNS has encouraged both these practices.) In addition, States needed to pursue backlogs of claims totaling over \$200 million. The States have been slow to clear the backlog largely because of personnel shortages, but other factors contribute to the problem; namely, State agency policies, lack of emphasis, backlogged court dockets, and reluctance to prosecute.

State agencies prematurely suspended or terminated claims without initiating collection action. Reports on claims activities were inaccurate and systems were not in place to age accounts and identify delinquent households. FNS must assume a more aggressive role in monitoring State agencies' collection efforts. Although FNS stated that claims reviews were given a higher priority in January 1983, and that 44 reviews were completed in the interim, we found that this function continues to require attention during FNS's management review.

FNS reported progress in getting allotment reduction procedures in place and in using automated data systems to better control claims. Attention is presently being directed toward improving the reporting and accounting systems.

Effective Wage-Matching Encounters Problems in Some States

Current audit efforts have focused on actions

taken to implement wage-matching requirements mandated by the Agriculture and Food Act of 1981.

Audits at three selected locations disclosed conditions which reduce the effectiveness of wage-matching systems. Specifically, wage data files did not contain the most current data, Food Stamp Program files contained erroneous social security numbers, or no numbers at all, and matches were not being completed for all households. In one case a wage-prescreening system was developed, but caseworkers were not required to compare the wage data to the wages that applicants reported.

Interstate wage-matching is needed for larger metropolitan areas whose boundaries cross State lines. Program participants may live and participate in one State but work in another, and present wage-matching efforts do not identify these cases. For example, audit efforts in one metropolitan area identified 279 households that either underreported income or did not report out-of-State income, and that received FSP benefits in excess of \$200,000.

Some problems of wage-matching should be resolved once the Deficit Reduction Act of 1984 is fully implemented. Besides mandating standardized formats, which should facilitate interstate matches for some States, the Act requires accessing wage information from the Social Security Administration and unearned income data from the Internal Revenue Service. As one of the members of the steering committee to implement eligibility provisions of the Act, OIG believes that the Act will contribute substantially to reducing fraud and mismanagement in the Food Stamp Program.

Food Stamp Violations Require Continued Attention

OIG continues to investigate cases of theft and fraud in the Food Stamp Program. The following cases are representative of the results we are obtaining through our individual efforts as well as through cooperation with other Government agencies:

- In Saginaw, Michigan, 13 food stamp recipients devised a scheme to defraud the Food Stamp Program of \$10,000. One of the recipients altered the other recipients' Authorization to Participate (ATP) cards by increasing the dollar value and household size. Other individuals would also provide ATP's that were stolen from the U.S. mail. All 13 persons involved were indicted and 12 pled guilty. One is a fugitive.
- A series of investigations involving a caseworker and persons fraudulently obtaining Food Stamp Program benefits were conducted with the Louisiana Department of Health and Human Resources in New Orleans. The case-

worker pled guilty to stealing, forging, and cashing an ATP card. In other unrelated investigations, seven persons were indicted for providing false income and personal information in order to obtain approximately \$25,000 in food stamps. Three of these persons have pled guilty in Federal court.

- In Memphis, Tennessee, \$22,000 worth of food stamps were stolen from a local issuance office. One of the office employees inadvertently left a box of food stamps out of the safe when the office was closed for the night. Two members of an office cleaning crew found the food stamps and stole them. Information provided to OIG and the Secret Service enabled the quick apprehension of the thieves and the recovery of a portion of the stolen food stamps. The two people involved have been indicted for the theft.

Major Food Stamp Fraud Uncovered

In Westchester County, New York, an assistant vice president/branch manager and an assistant branch manager of a major international banking institution devised a scheme for accepting food stamps from wholesale grocery firms which were not authorized by FNS to accept or redeem food stamps. For this service, the bank officials demanded and received cash payments of 4 percent of the face value of the food stamps deposited. Investigation disclosed that these firms made illegal deposits of at least \$500,000 in food stamps. The bank officers were not prosecuted in exchange for information they provided which led to guilty pleas by three wholesale grocery store owners for the illegal food stamp deposits and the recovery of more than \$100,000 in stolen food stamps. The stolen food stamps were part of a \$4 million food stamp theft from the U.S. Banknote Company, a Philadelphia based currency printer with contracts to print food stamps for the U.S. Government.

FOOD DISTRIBUTION PROGRAMS

Some Food Processors Short Change Donation Program Participants

The Food Donation Program provides agricultural commodities to institutions such as schools, child care centers, and charitable institutions. In some cases State agencies enter into contracts with processors to convert the commodities into end products. Nationwide there are about 550 processors with approved contracts. FNS also contracts directly with processors under the National Commodity Processing system for end products. About 12 million out of 40 million pounds of commodities have been processed under this option since June 1983.

In 1979 we reported problems with FNS' management of food processing activities. FNS took steps to increase monitoring and improve controls. While these actions improved program management, followup audit work identified \$1.8 million in

program irregularities. We concluded that further improvements were needed and that controls previously in place should be reactivated.

Problems continue with processors using less than the required amount of commodity to produce end products. The audit identified shortages of this type worth \$900,000. Processors often did not maintain production records to show that they had met contractual requirements. Laboratory analysis supported our conclusions that end products did not meet specifications. We also found that processors continued to substitute foods, sometimes of less quality, for donated commodities. The foods of lower quality were substituted for donated commodities worth \$900,000.

Processors' donated-food inventories, valued at \$5.6 million, were in excess of a 6-month maximum inventory level. Audits of inventories disclosed shortages of \$1.1 million. In some cases inventories could not be reconciled because records did not account for end products located at distributors.

FNS did not consistently review program operations at its own regions and at State distributing agencies.

Guilty Plea in Cheese Substitution Case

In Mazomanie, Wisconsin, the owner of a food processing company contracted with the State of Minnesota to cut, wrap, and repackage 800,000 pounds per month of USDA aged cheddar cheese. The owner substituted a less expensive, lower quality cheese for a quantity of the aged cheddar and then sold the aged cheddar for a 20-cent-per-pound profit. The owner pled guilty to this fraudulent scheme in Federal court. Prior to the owner's conviction he had planned to obtain additional State contracts for processing more USDA cheese.

CHILD NUTRITION PROGRAMS

Wage-Matching Needed to Improve Programs

In May 1980, OIG conducted a review to assess the degree to which households incorrectly reported income and household size for free or reduced-price meals. About 25 percent of the applications contained errors and resulted in excess benefits. FNS instituted procedures that required school food authorities (SFAs) to verify information from samples of applications.

Reviews at one of the Nation's larger SFA's concluded that a verification process was in place which met program requirements. However, regulations did not require the SFA to assess overall sample results to analyze error rates and assess what actions might be needed to reduce errors. While regulations suggest wage-matching to aid in verifying income, they do not require it.

We used wage-matching and found that 11 percent of the households sampled did not report income or underreported it. This could result in excess school-year benefits of \$3.4 million. Whereas the SFA's verification process identified about 800 ineligible households, use of wage-matching would have identified about 28,000.

The audit recommended that FNS, where possible, require wage-matching as part of the verification process. Error rates should be analyzed and thresholds established which would require additional verifications if high errors are found in the initial sample.

Audits continue to show that SFA operations are not being adequately monitored by State agencies. Thus, some problems remain, such as excess meal claims, poor controls over cash collections, ineligible meals, and poor cash management.

27 Indicted in Three Separate Child Care Food Program (CCFP) Fraud Cases

Investigations continue to show that the CCFP is susceptible to claims fraud:

- In Alamo, Texas, a joint investigation with the Texas Department of Human Resources resulted in the indictment of 19 persons for fraudulently obtaining \$25,000 in CCFP funds. Three members of a nonprofit corporation which obtained funding for a number of child care providers assisted the providers in submitting false documentation as to the number of meals served and the number of children participating in the day care service. Some of the day care providers paid cash kickbacks to at least one of the site monitors for assistance in the fraudulent scheme. Another site monitor established, on paper, dummy day care providers so that the nonprofit corporation would meet State and FNS requirements to receive CCFP

funds. One person has pled guilty and the others are scheduled for trial in Federal court.

- In the State of Washington, a series of investigations were conducted involving \$31,000 in fraudulently obtained funds from the CCFP. Each of the six persons investigated operated a child care facility and submitted false claim vouchers to FNS overstating the number of children enrolled in the facility and the number of meals served. All six persons have been indicted; three have pled guilty to fraud.
- In Montgomery, Alabama, the executive director and the treasurer of one of the largest boys' clubs in the State submitted fraudulent reimbursement claims while participating in the CCFP. Assisting them in this conspiracy were two restaurant owners who supplied the meals for the boys' club. The scheme occurred over a 3-year period and resulted in approximately \$342,243 in false claims. The four persons involved were indicted for embezzlement and falsification of the records relating to those claims. Two of these persons have pled guilty.

Summer Food Service Program (SFSP) Director Indicted for Embezzlement

In Lakeport, California, the director of a SFSP, which operated through a nonprofit health services organization, was found to have mismanaged and embezzled SFSP funds. The director embezzled at least \$1,500 in SFSP funds and used other SFSP monies to purchase \$4,500 worth of food items for her use and the use of others. The director mismanaged the SFSP by failing to sufficiently document the expenditure of \$7,000 in consulting fees, and by commingling SFSP funds with the health services' general fund account. The director was indicted for embezzling SFSP funds.

FARMERS HOME ADMINISTRATION

The Farmers Home Administration (FmHA) is the Department's credit agency for rural development and agriculture. As of December 1984, FmHA had about 1.25 million active borrowers and a loan portfolio of about \$64.6 billion, of which \$3.1 billion was in guaranteed loans.

FARM PROGRAMSAdministrative Controls Over Emergency Programs Need Improvement

Over the years our audits of emergency disaster (EM) loans have reported a variety of problems, including overstated losses, ineligible loans, undersecured loans, and a lack of coordination between FmHA and other USDA agencies that administered insurance or emergency programs or had data to verify the information borrowers had reported. Due to the number of counties designated as eligible for EM loans as a result of 1983 disasters, we performed audits in 65 County offices in 12 States shortly after the first applications were filed and approved. By reviewing the program early, we could report the results so FmHA could take corrective action as applications were received. As of May 31, 1984, FmHA had received 53,726 applications for FY 1984 EM loans. There were 28,651 loss loans for which funds had been obligated in the amount of \$715,516,560, an average of \$24,973 per loan.

Current audits reported problems similar to those found in past audits, such as processing errors, insufficient analyses to estimate borrower success, and poor coordination with sister agencies. In over 88 percent of the loans reviewed, we found errors; in over 72 percent, these errors resulted in incorrect loan amounts. More participation was needed at the national level to clarify policies and monitor field operations. The law currently permits borrowers to receive loan funds in excess of monetary losses because eligibility is based on crop yield losses and does not consider borrower net profits.

We also concluded that chronic errors are not likely to be resolved until loan processing is simplified. This should include the use of automated systems to perform routine calculations. FmHA concurred with our assessment and clarified policies and emphasized adherence to instructions. Instructions are being redrafted for simplification. Legislation will be needed to change how losses are calculated.

We made a followup review in one State to assess corrective action taken. The State office had taken positive steps in response to recommendations and instructed county offices to correct individual errors and problems. However, county offices had often reported that cited loan over-

disbursements had not occurred or that their dollar amounts were significantly less than we reported. Followup reviews at selected county offices revealed that deficiencies had not been addressed in 11 of 13 instances and that the counties' responses to the State office were not correct. The State office had not followed up at the county level to verify what actions county offices took. The State had no clear policy on audit resolution.

Weaknesses in administrative controls were also evident in the Economic Emergency (EE) Loan Program. We completed an audit of loans made under an October 5, 1983, court order reauthorizing the EE Loan Program. We found that FmHA had insufficient and ineffective administrative controls at all management levels.

The FmHA finance office did not have controls to monitor State obligations. One State had over-obligated its original allocation by over \$11 million. The Administrator subsequently directed that the loans be deobligated.

Borrowers who did not meet eligibility criteria received over \$5 million in loans. Most of these borrowers' applications were not current or complete. Also, FmHA accepted applications dated prior to December 22, 1983, the date the EE Loan Program was reauthorized. Borrowers used over \$700,000 in loan funds for unauthorized purposes such as making payments on existing FmHA loans, paying other lenders in full before loan maturity, and expanding existing farming operations. Other deficiencies in loan making and supervision affected about \$10 million in loans--specifically, loan-making authority was exceeded, loans were made without adequate security and proper liens, and loans were made in excess of borrowers' needs.

Because the authority for the EE Loan Program expired September 30, 1984, our recommendations were directed primarily toward future actions, should the program be reauthorized again. .

Inconsistencies Appear in Implementation of Special Debt Set-Aside Program

On September 18, 1984, the President directed the Secretary of Agriculture to modify existing farm lending programs to provide additional assistance to financially distressed farmers and ranchers. The Debt Set-Aside Program implemented this directive, allowing postponement for 5 years of payments on up to 25 percent of the total principal and interest owed per borrower, or \$200,000, whichever is less. The extent of assistance provided by FmHA is based upon a projection of each borrower's cash flow. A positive cash flow (after operating and living expenses) equal to 110 percent of annual debt payments due, including tax liabilities, must be achieved through regular servicing actions and set-aside.

Audit results identified that program administrative controls are insufficient to ensure that the program will provide equal treatment to all borrowers. Farm commodity unit prices, established for use in cash flow projections, were inconsistent among States with variances of up to 50 percent for the same commodity. Some States are using one price for 1985 and for a typical year projection (after expiration of the set-aside in 1991), while other States have established two separate prices. For example, one State is using \$2.75 per bushel of corn for both years, while a neighboring State set prices of \$3.25 for 1985 and \$4.10 for the 1991 typical year forecast. In addition, States which set separate prices for the two forecast years are not required to factor inflation adjustments into expense estimates. Some States are providing no cost inflation factors while other States are providing factors of varying amounts.

If forecast prices and cost factors are not consistent for all States, borrowers in similar circumstances will receive widely varying levels of assistance for FmHA. Also, establishing forecast prices too high will cause higher cash flow forecasts, reducing the extent of assistance to some distressed borrowers while making borrowers who are least likely to recover eligible for assistance. If actual prices do not achieve the forecast levels, borrowers will not achieve the forecast cash flow level and will remain unable to pay their debts.

We recommended that FmHA establish both 1985 and typical year unit prices on a uniform nationwide basis, and allow States to adjust those prices, within specified limits, to reflect local conditions. In addition, we recommended that FmHA address the issue of operating cost inflation factors in its instructions to field offices.

Also, we reviewed debt set-asides in 59 county offices in 11 States. We found one or more processing errors in 76 percent of the debt set-asides reviewed. A wide variety of processing errors were noted, including the use of incorrect crop yields, crop prices, debt balances, and interest rates. Noncompliance with program regulations was also a problem. Specifically, typical year farm and home plans were not prepared or were atypical, reamortizations and reschedulings of existing loans were not done or were not extended to maximum terms, maximum debt set-asides were granted without limitation to the amount needed for 110 percent cash flow, and debt set-asides were approved when the required cash flow could not be attained. Program regulations adequately specified how debt set-asides were to be processed; thus, additional administrative controls are needed to prevent the multiple processing errors found by our audit.

Borrower Convicted in \$2 Million Emergency Loan Case

A Texas farmer received over \$2 million in emergency loans from FmHA and pledged livestock and

crops as collateral to secure those loans. The farmer later sold his crops and over 1,000 head of livestock and converted the proceeds to his own use. The farmer was convicted of illegally disposing of property mortgaged to the FmHA and sentenced to serve 2 years in prison.

Indictment Handed Down for Security Conversion

In Louisiana two brothers, their mother, and another farmer were all indicted by a Federal grand jury for converting property that secured FmHA loans and for conspiring to defraud the Government. The three farmers sold crops in the mother's name to conceal the sales from FmHA. The farmers had received over \$200,000 in FmHA loans. Trial is pending.

Borrower Convicted in \$1.6 Million Joint FmHA-ASCS Case

A prominent South Carolina farmer, who was formerly a chairman of the State's Farm Bureau, was convicted of seven felony charges of embezzlement, bankruptcy fraud, bank fraud, and conversion of property mortgaged to FmHA and ASCS. The farmer was charged with converting \$120,000 in property mortgaged to ASCS, converting \$1,116,000 in property mortgaged to FmHA, embezzling \$406,353 in Government property, embezzling bank funds and making false statements to FmHA and to a bank insured by the Federal Deposit Insurance Corporation. The farmer still owes FmHA and ASCS about \$3.5 million. Sentencing is pending.

Delinquent FmHA Borrowers Had Not Accounted for ASCS Benefits

We reported in our Semiannual Report of March 1984 that delinquent FmHA borrowers had not accounted for benefits they received from ASCS. The audit also recommended that assignments of such benefits be obtained to assure FmHA its fair share. FmHA did not agree with the issues until August 1984. Subsequent audits in three States show that the problem continued. Over 65 percent of the delinquent FmHA borrowers sampled did not account for over \$1.2 million in ASCS benefits.

Servicing Actions On Delinquent Loans Do Not Assure Eligibility Of Borrowers

FmHA officials in three States audited had restructured delinquent loans of some farmer program borrowers without performing servicing actions to assure eligibility. Documentation was lacking, annual financial analyses had not been made (including preparation of a current-year farm and home plan), and security appraisals had not been updated. In some cases, where analyses were completed, restructuring was granted even though repayment ability was not forecast. In other similar cases, the records did not show that FmHA gave required consideration to restructuring to deal with delinquency problems.

COLLECTIONS

Internal Controls Over Collections Were Inadequate

The number of recent FmHA requests for audits of collection activities, as well as recent OIG investigative results, indicate that instances of FmHA employees' cash handling improprieties are on the rise. Internal controls were evaluated in this area through audits at 72 county offices in 7 States to determine whether FmHA employees properly handled and safeguarded collections received from borrowers and Treasury checks received by county offices for delivery to payees.

Generally there was no separation of duties for collections from receipt through transmittal, even though most FmHA county offices now have a sufficient number of employees to make some separation of duties feasible. In addition, second-party reviews of collection activities were not usually made.

FmHA regulations do not require separation of duties nor second-party reviews over collection activities. However, we recommended that FmHA adopt these internal controls, which are specified by the Comptroller General as standard controls to be exercised by executive agencies that have internal control systems.

Collections were not transmitted to the finance office in a timely manner; and Treasury checks for loans, refunds, and voucher payments were not promptly delivered to payees or returned to the finance office for cancellation. Accountable forms and receipt books were unaccounted for by some offices visited.

FmHA Employees Convicted of Embezzling Funds

Weaknesses in controls over the handling of cash affected services in an Ohio county, and at the FmHA Finance Center in St. Louis, Missouri.

- An FmHA county office clerk in Ohio pled guilty to embezzling \$51,950 over a 7-month period from borrower loan repayments. The clerk misappropriated all or part of 25 checks issued by purchasers of milk and eggs from 29 FmHA borrowers. Sentencing is pending.
- We previously reported the theft of money orders by a cash clerk at the FmHA Finance Center. During this period, officials of the Finance Center reported that cash payments made by a number of borrowers were not being credited to their loan accounts. Investigation led to another clerk who was stealing borrowers' loan payments. The clerk later pled guilty to embezzlement and was sentenced to 2 years' probation and fined \$100. Upon pleading guilty, the clerk was fired by FmHA.

BORROWER GRADUATION

More Actions Needed On Borrower Graduations

The law requires that most loan borrowers be expected to graduate to outside credit sources when their financial positions improve. Graduation reduces interest costs to the Government through reduced borrowings and also redirects loan funds to those more needy. OIG Semiannual Reports of March 1979 and September 1982 highlighted lack of graduation activities in the Rural Housing (RH) Loan Program. The September 1982 report stated that FmHA was incurring unnecessary annual interest of \$100 million on \$1.3 billion in loans to borrowers who had a high potential to graduate.

A followup audit showed that FmHA had made improvements in graduation, but greater efforts were needed. The audit estimated that about \$1 billion in outstanding loans should have been graduated and another \$1 billion in loans had high potential for graduation. Because FmHA's computer records did not identify separately those accounts paid through graduation, we could not determine FmHA's overall graduation results. FmHA's efforts to graduate borrowers were more successful for those counties and borrowers included in our previous audit than for those not included.

OIG performed a separate review of FmHA's efforts to graduate Community Program borrowers. Graduation efforts for these loans were less effective than they might have been because States did not supplement national instructions to meet local requirements, did not require timetables for action, performed insufficient reviews, provided inadequate training of officials, and obtained insufficient financial data to make graduation reviews. FmHA took action requiring States to issue supplemental instructions, to reexamine graduation efforts, and to report to the national office a summary of actions taken.

CONSOLIDATED FINANCIAL STATEMENTS

New FmHA Form May Have Been Available At Less Cost

In 1982, FmHA initiated action to replace its farm and home plan, which had been used to gather production and financial information used to make loan decisions. In 1983, FmHA obtained a new form, the 26-page Consolidated Financial Statements (CFS). FmHA entered into a sole-source procurement to purchase the CFS forms and related materials for about \$646,000. Our prior Semiannual Report reported on recommendations made to the agency to further evaluate the adequacy, appropriateness, and accuracy of the forms before proceeding to require their use nationwide. FmHA also competitively procured the services of a contractor to train its personnel in the use of the form for an additional \$520,000.

Audits found that FmHA did not sufficiently justify the sole-source contract to purchase the CFS, did not consider in-house ability to develop comparable forms, and did not fulfill all requirements to advertise its intention to make sole-source purchases.

OIG obtained financial statements from the private sector and financial statements developed by the FmHA State Offices in Minnesota and Michigan. In our opinion, all of these financial statements were comparable to the CFS. FmHA disagreed that the Michigan and Minnesota forms provide FmHA with the same information as the CFS. We continue to believe that, with some modifications, the State forms could have been developed as an acceptable replacement for the farm and home plan.

We recommended that FmHA monitor the implementation of the CFS and, at the end of the pilot period, compare its results to those achieved under the Michigan and Minnesota systems. FmHA should implement the system determined the most efficient and economical to meet FmHA's needs in loan approval, production and financial planning, and monitoring.

We subsequently performed a postaward audit of training costs and found that the contractor made \$129,675 in higher profits than estimated in the pricing proposal. In addition, we questioned over \$100,000 associated with a \$169,262 proposed contract modification. The Department has canceled the proposed modification and is acting to recover the costs that were overestimated in the pricing proposals.

RURAL ELECTRIFICATION ADMINISTRATION

The Rural Electrification Administration (REA) makes or guarantees loans to rural electric and telephone utilities. The Rural Electrification Act authorizes the REA Administrator to make loans to persons, public bodies, and to cooperative, nonprofit, limited dividend, or mutual associations that provide telephone service in rural areas. As of September 30, 1984, REA had about 2,100 active telephone and electric borrowers with outstanding revolving fund loans of about \$13.7 billion, Telephone Bank loans of about \$1.3 billion, and guarantees of about \$22.0 billion.

Financially Strong Telephone Companies Received Unneeded Loans

We estimated that REA made over \$1 billion in loans at subsidized interest rates to borrowers who could afford to obtain financing from private sources or to pay REA higher interest rates. These loans will cost the Government over \$500 million in interest over the lives of the loans.

In some cases, REA made loans to subsidiary companies based on the subsidiaries' financial conditions, even though parent holding companies had managerial and financial control over subsidiary operations. In these cases, REA did not

consider the parent companies' financial strength when making loans to the subsidiaries. We found that subsidiaries paid up to 74 percent of their net income to parent holding companies in the form of common stock dividends while the average percentage of net income paid as dividends to owners was 29 percent for independent companies and 15 percent of net margins for cooperatives.

REA also made loans to borrowers whose financial strength was comparable with companies that did not have REA-financed loans and which were financially able to pay higher interest rates. Further, some REA borrowers had tariff rates that were lower than the rates charged by neighboring telephone companies which did not have REA loans. Had these borrowers increased their tariff rates to a level comparable with their neighboring telephone companies, the borrowers would have generated additional income, and the amount of loan funds needed could have been reduced or eliminated.

We also estimated that borrowers received excessive loan advances totaling \$193 million because REA did not obtain current and accurate financial information in order to limit loan advances to amounts needed. Also, REA did not deobligate \$16 million in unadvanced loan funds which were no longer needed. REA policies, procedures, and controls concerning reimbursements to borrowers for work order construction were inadequate to detect duplicate claims, improper payments to contractors, and excessive and unallowable costs. REA policy also allowed reimbursement of work orders for construction completed over 2 years prior to the request for reimbursement. We identified questionable work order reimbursements to 27 borrowers totaling \$5.5 million.

We also found that telephone companies operating in areas that at one time were rural, but which are no longer rural, continue to receive subsidized REA loans. This situation occurs because REA policy provides that once an area is determined to be eligible for financial assistance, it remains eligible regardless of population changes. We identified over \$136 million in loan funds that were used by 20 borrowers to improve telephone service in urban areas.

Audit Questions Borrower's Procurement Practices

REA requested our assistance to review complaints of contracting and purchasing procedure violations by a borrower who received loans for two telephone companies. The borrower did not follow REA contracting and purchasing procedures for the construction of facilities or the procurement of equipment. In its communication with REA, the borrower misrepresented the facts surrounding the bidding process, the reason for accepting obsolete equipment, and the authorship of the economic selection study. As a result, REA approved over \$14 million in loan funds. We recommended that REA withhold \$3.9 million pending an acceptable economic selection study, deobligate \$1.7 million, and not finance a second switching device valued at \$4.5 million.

The borrower also submitted to REA an area coverage design to support an additional loan of about \$35.6 million. The design lacked coordination and long-range planning in that it did not adequately address the use of fiber optics to interface with the national telephone network. It also did not contain all information required by REA. We recommended that REA further scrutinize the design and the borrower's past compliance with REA procedures before approving any additional loans.

FEDERAL CROP INSURANCE CORPORATION

The Federal Crop Insurance Corporation (FCIC) is a wholly owned Government corporation created to promote the economic stability of agriculture through a sound system of crop insurance. In 1984, FCIC protected \$6.6 billion of crops on 44 million insured acres; and had over \$441 million in premium income, compared to \$638 million in indemnity payments, for a loss ratio of about 1.45.

Action Needed to Hold Private Agents Accountable

The Federal Crop Insurance Act, Amendment 102, contains the authority for granting relief to insured producers who believe that an agent or employee of FCIC has misrepresented the terms or conditions of the insurance contract. The amendment basically allows FCIC to avoid unnecessary lawsuits in cases where an agent of FCIC is clearly at fault. Since passage of the amendment, FCIC has experienced an increasing number of cases, due, to some extent, to the use of private agents to market crop insurance. However, because of restrictions on staff size, FCIC

has only been able to provide limited guidance and supervision to the private agents.

FCIC has not aggressively pursued administrative sanctions against agents who committed errors or omissions in selling or servicing insurance policies. In addition, FCIC had not established criteria for referring amendment 102 cases to OGC for possible action against agents who misrepresented the contract provisions or took erroneous actions. FCIC officials were reluctant to enforce the agent sanction provisions of the Agency Sales and Service Agreement because they believed that (1) such enforcement could have an adverse impact on agent participation in the crop insurance program, and (2) the provisions contained in the Agency agreement were not strong enough to support adverse actions.

We believe that the absence of adverse action could lead private agents to believe that they would not be held responsible for errors or omissions made in conjunction with the sale or servicing of an insurance policy. In FY 1983, additional indemnities of over \$2 million were paid to insured producers under the good faith reliance clause without recourse against responsible agencies or agents.

In response to the audit recommendations, FCIC has coordinated with OGC to establish criteria for identifying those amendment 102 cases that should be referred for possible action against the agency or agent causing the error or omission. Several cases involving errors and omissions on 1984 crop policies have been referred to OGC for disposition. FCIC has also improved its system for monitoring the nature and frequency of errors causing the submission of amendment 102 cases.

AGRICULTURAL STABILIZATION AND CONSERVATION SERVICE

The Agricultural Stabilization and Conservation Service (ASCS) administers commodity and related land use programs designed for voluntary production adjustment; resource protection; and price, market, and income stabilization. ASCS also administers the Commodity Credit Corporation (CCC), a corporation which is wholly owned by the Federal Government and which funds most of the programs administered by ASCS.

CCC promotes agricultural exports through sales, payments, guarantees of credit, and other operations. FY 1985 net outlays for ASCS are estimated at \$300 million and for CCC at \$15 billion.

MARIJUANA ERADICATION PROGRAMProgram Increases Awareness of Marijuana Cultivation

The Department continues to support efforts by Federal and State drug enforcement authorities to eradicate domestic production of marijuana. After a one-season, three-State pilot project designed to provide intelligence on marijuana cultivation, we have determined that public awareness is the most effective way to provide any available intelligence to the responsible enforcement authorities. With agreement from OIG and the Drug Enforcement Administration, ASCS has implemented a drug enforcement awareness program involving all of its offices nationwide. The awareness program requires that all ASCS county office personnel be instructed to report any evidence of illegal marijuana cultivation directly to State enforcement authorities via special toll-free telephone lines. An important aspect of the ASCS program is a distinctive antimarijuana production poster containing the toll-free number. This poster will be placed in the public areas of each ASCS county office so it will be seen by all visitors, primarily farmers.

In addition to ASCS' efforts to assist eradication of marijuana from privately owned lands, the FS continues its high priority program to assist enforcement agencies in efforts to curtail marijuana planting on National forests. The FS program provides direct funding assistance and intelligence information to State enforcement agencies in their marijuana eradication activities. Marijuana cultivation on National forests is of particular concern to the Department because of the violent acts committed by growers against the public and against FS employees. The FS program has yielded positive results thus far. During FYs 1982 through 1984, the estimated number of marijuana planting operations on the Forests went from 6,200 down

to 5,596. During the same period FS and State enforcement authorities increased their marijuana confiscations from 1,118 operations to 1,625.

We are seeking to increase the Department's support of marijuana eradication activities by bringing all of the field offices of the FmHA into a program similar to that in place in ASCS.

COMMODITY PROGRAMSInvestigations Continue to Disclose Illegal Sales of Crops

The unauthorized sale or disposition of crops mortgaged to CCC reduces the collateral that secures loans and, in the event of borrower default, deprives the Government of the opportunity to recover its losses. Typical of this period's caseload of unauthorized dispositions are the following:

- A South Carolina farmer received three farm-stored commodity loans from the CCC totaling over \$350,000. He later sold or otherwise disposed of those crops and failed to repay the CCC loans. The farmer pled guilty in Federal court to illegally disposing of the mortgaged grain and agreed to repay \$121,000 plus interest to CCC. The investigation also disclosed the farmer had mortgaged the same grain to a local bank as security for loans.
- An Iowa State University professor was indicted by a Federal grand jury for illegally disposing of 9,096 bushels of corn securing a loan of \$23,000 he received from the CCC. Trial is pending.

Rancher Submits False Claims

A Texas rancher participating in the CCC Emergency Feed Program provided false invoices to inflate his claims for assistance by over \$16,000. The rancher received the false invoices from a feed dealer to whom he gave a Caribbean cruise in exchange for the documents. The feed dealer pled guilty and was placed on probation. The rancher pled guilty to IRS violations, was placed on probation and is paying back taxes. The rancher is making restitution to ASCS.

FOREIGN AGRICULTURAL SERVICE

The Foreign Agricultural Service (FAS) maintains a worldwide agricultural intelligence and reporting service, analyzes agricultural information on foreign supply and demand, develops foreign markets for U.S. farm products, directs and coordinates USDA participation in trade programs and agreements, and formulates and administers commodity export programs.

Illegal Sugar Imports Find Way Into U.S. Markets

In our last Semiannual Report, we advised you of our efforts with the FAS to bring about a major revision of regulations governing an FAS program which allows specially licensed sugar refiners to make quota-free imports of foreign sugar for the purpose of refining and re-exporting it into world markets. The regulatory change proposal was designed to strengthen FAS internal controls over the program to ensure that license-holding refiners actually re-exported all nonquota sugar rather than diverting it onto the U.S. market. Our concerns about the program's controls were prompted by allegations and suspicions that certain FAS-licensed sugar refiners and export

brokers were illegally diverting large quantities of nonquota sugar into U.S. channels. Any diversion (smuggling) of large quantities of cheap foreign sugar would undermine the economic interests of U.S. sugar farmers. Although one would believe that this would result in lower prices to U.S. consumers, this would not necessarily be the case if the sugar smugglers sold the diverted sugar at only a fraction below U.S. wholesale prices. Since July 1984, OIG and the U.S. Customs Service have conducted a joint investigation of activities in this program. The joint investigation will continue until we learn the full extent of violations of this program. We will report on this matter in the future.

FOREST SERVICE

The Forest Service (FS) is responsible for managing the National Forest System, conducting a State and Private Forestry (S&PF) program, and leadership in forest and range research throughout the United States. The National Forest System includes over 191 million acres of National forests and grasslands. The major resources managed by the FS are timber, water, recreation, wildlife, range and minerals. Management of the National Forest System is the largest FS program, involving about 93 percent of the agency's work force. The S&PF program includes cooperative arrangements with all the States and territories as well as local Governments, forest industries, and private landowners. The objectives of this program are to promote good forestry and land stewardship practices on non-Federal lands and to increase the efficient use of wood. The FS also carries out a wide variety of research studies on forest and range related matters. Often these studies are conducted in conjunction with forestry schools and agricultural experiment stations. The research results are made available to all potential users both within and outside the FS. The agency's appropriations for FY 1985 exceeded \$1.8 billion.

Controls Over Disbursements And Receipts Need to be Strengthened

The FS and OIG discovered embezzlements in several National forests between 1980 and 1983. Because these discoveries indicated internal control weaknesses, a nationwide audit was initiated to determine whether FS management had established and effectively administered internal accounting and administrative controls over financial operations (collections, receivables, disbursements, and imprest funds). The audit disclosed internal control weaknesses over small purchase activities, imprest funds, accountable documents, including field purchase orders, and campground collections. We also noted weaknesses in timely and effective billing actions, and transmittal and deposit of collections.

The FS recognized the need to improve controls in several of these areas. During the audit, a directive was issued requiring explicit approval of imprest fund reimbursement vouchers before they are submitted to the National Finance Center for payment. In December 1983, the FS issued a directive which provided an internal control self-review guide for use in reviewing collection and imprest fund activities. The

directive required each unit having collections and imprest funds to conduct a review annually. The directive also established a monitoring system to ensure that these reviews were completed. These actions should significantly improve internal controls in those areas.

SOIL CONSERVATION SERVICEFLOOD PREVENTION PROGRAM

The Flood Control Act of 1944, as amended (Public Law 78-534), gave USDA responsibility for planning and installing measures to prevent floods and to improve the conservation and use of water. Cumulative expenditures through FY 1984 were about \$715 million, with 9 of the 11 projects still active and funded. The SCS and the FS carry out these responsibilities for USDA. Overall responsibility for administration of the program is assigned to SCS.

Better Information Needed to Properly Plan and Target Funds

SCS and the FS have corrected many of the critical flood control problems that existed when Public Law 78-534 was enacted in 1944. A budget plan identified about \$536 million for work remaining to complete the program, but the plan, prepared in 1981 and still being used during our audit, contained some measures that were no longer feasible due to a lack of local interest and funds, and other measures that were in excess of current needs. Thus, the Department did not have adequate information on which to make decisions.

Decisions Needed on Program Direction and Funding

OIG identified about \$130 million of planned expenditures for measures whose critical flood prevention need was questionable (for example, draining land for increased crop production), or which exceeded the work that State officials estimated was necessary. If the program is to continue, we believe the Department needs more complete and reliable information to effectively address program direction and funding. Some projects could be discontinued or reduced and the savings used to accelerate completion of high priority projects. The Department agreed to update the inventory of remaining work and then develop a strategy for future management of the program.

AGRICULTURAL MARKETING SERVICE

The Agricultural Marketing Service (AMS) administers the Department's various marketing orders that regulate the marketing of fruits, vegetables, and milk. It also administers various market protection and promotion activities, including programs that provide for the collection of an industry assessment to carry out research and promotion activities for cotton, wool, and other commodities. The budget request for FY 1986 is about \$29 million, of which 25 percent will come from appropriated funds and 75 percent from user fees.

MARKETING ORDERS

OIG Ensures the Integrity of Orange Industry Vote

OIG was called upon to ensure the integrity of a referendum on amendments to the marketing orders for Valencia and Navel oranges grown in Arizona and California. The referendum permitted the orange growers an opportunity to decide whether they approved of 21 amendments to the marketing orders. OIG assisted AMS in forwarding the ballots, monitoring ballot tabulation, securing the ballots, and, through field visits, inquiring into discrepancies on ballots. The ballot tabulation process lasted 2 months and required the involvement of 10 of our agents, who expended approximately 530 hours in various stages of the process.

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 budget for FY 1985 is about \$365 million.

MEAT AND POULTRY INSPECTION PROGRAM

Pet Food Sold for Human Consumption

An OIG investigation in Pennsylvania resulted in a 31-count indictment against the owners of a federally inspected plant and a pet food plant, and two other persons for conspiring to sell and distribute adulterated meat products for human consumption. The indictment alleges that the defendants processed meat from dead cattle and cattle not inspected by USDA at the pet food plant and transported the meat in unmarked vans to the federally inspected plant. The defendants then further processed the meat into ground beef, hamburger, beef patties, and stew beef and sold it to wholesale customers who had contracts to sell meat in Virginia, Delaware, Pennsylvania, Arkansas, and New Jersey. The wholesalers also sold meat products to institutions, including hospitals and schools in Delaware. Federal inspection has since been suspended voluntarily at the plant which produces meat for human consumption. The investigation was coordinated with an attorney of the

Philadelphia Strike Force on Organized Crime, and with Delaware and Chester County law enforcement agencies. One of the defendants has already pled guilty to three felony counts and is awaiting sentencing. Trial of the others is pending.

Conviction in Montana Case

A Montana meat packing corporation and its two owners and operators were convicted in Federal court of selling and distributing adulterated meat products for human consumption, and for conspiracy. The defendants sold meat to the public which had been rejected by USDA inspectors and denatured with ground charcoal (one method of marking the meat unfit for human consumption). Some of this denatured product was recovered from retail stores and some was recovered from the plant during a search of the premises. The corporation operated an animal food processing facility on the same premises as their federally inspected facility. Sentencing is pending.

ANIMAL AND PLANT HEALTH INSPECTION SERVICE

Compliance Study Group Releases Report

The Administrator of the Animal and Plant Health Inspection Service (APHIS) asked OIG to participate in a study group which was organized to analyze the agency's existing compliance program. The group also had representatives from APHIS, the Department's OGC, as well as State veterinary and compliance units. The major areas examined included the organizational structure, lines of communications, operating policies/procedures, and staffing and training requirements. During the study, a number of weaknesses in the current program were identified. A final report incorporating the group's findings has been issued, and it is anticipated that most of the recommendations will be adopted.

OIG Aids Citrus Canker Task Force

OIG was called upon last fall to assist a Federal and State task force with the eradication of citrus canker in central Florida. If unchecked, canker, a highly contagious disease that kills trees but is harmless to humans, could cause severe economic losses in the Nation's citrus industry. OIG assigned four investigative and audit personnel to the task force and provided assistance for about 2 1/2 months. Our personnel traced movements of citrus trees and seedlings which could have carried the disease, helped pinpoint outbreaks of the disease, served administrative subpoenas, formulated investigative questionnaires, established a computerized record system, and provided daily operational support. The task force quarantined several nurseries, halted movements of plants which could have carried canker, and incinerated millions of trees and seedlings. All known canker was destroyed; however, we will not know if the disease has been eradicated until the summer, when the hot and humid weather will make the disease's symptoms manifest.

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 1890 land grant institutions (LGIs). CSRS's budget for FY 1985 is \$267 million.

Some Cash Drawdowns Are Inefficient

Effective cash management of Federal research funds at LGIs was impeded by conflicts in Federal legislation and policies, and by restrictive State and local administrative policies. Federal legislation permits quarterly drawdowns of research grants, whereas Department of Treasury regulations limit drawdowns to meet immediate cash needs. CSRS had made progress in getting LGIs to exercise restraint in drawdowns, but we still found some excesses. The potential for inefficient cash management will continue unless the Hatch and Evans-Allen laws are amended. CSRS implemented a system to electronically transfer formula funds to a recipient's commercial bank in April 1984. This should help improve cash management.

Another impediment to cash management was a reporting system which did not provide sufficient information for CSRS to monitor LGI financial activities. As a result of this system, CSRS did

not recover over \$370,000 in outstanding funds when grants were terminated or expired.

Greater Coordination of Research Needed

Management of the research programs has contributed to the isolation of the LGIs from each other, isolation of the research program from other university activities, problems in financial management that have led to excessive questioned costs in recent audits, little evidence of research progress, and the inability of some institutions to build a continuing research program and expand research efforts. Greater intrastate coordination is needed in States having both an 1862 LGI and an 1890 LGI. The research, Extension, and teaching components at 1890 LGI's operate independently rather than reinforce each other through joint planning and use of resources.

The 1890 LGI's were using Federal funds to cover two categories of costs which were unallowable under Federal statutes (1) employer's contributions to employees' retirement funds in excess of 5 percent, and (2) indirect cost for the research program funded under the Evans-Allen Act. The continuing increase in retirement costs and the change in the legislation to disallow Federal funds for costs of the Evans-Allen Act research programs at the 1890 LGI's resulted in a funding shortfall which had not been adequately addressed by the 1890 LGI's.

D E P A R T M E N T A L A D M I N I S T R A T I O N

OFFICE OF FINANCE AND MANAGEMENT

USDA Still Working To Improve Its Internal Control Process

All agencies and staff offices within the Department that are subject to the Federal Managers' Financial Integrity Act have instituted an internal control process. The Department reported major improvement in the FY 1984 evaluations over those of the prior year. However, based on the number of control weaknesses and accounting systems' deviations still existing, the Department reported that it was prevented from providing complete assurance that all of the requirements of the Act had been achieved.

OIG provided an independent assessment to deter-

mine whether the internal control evaluation process was carried out in accordance with OMB guidelines. We concluded that the process had been conducted in an acceptable manner and had reasonably conformed with OMB guidelines, which allow for considerable latitude, flexibility, and discretion in performing internal control evaluations. However, due, in part, to the absence of clearly delineated criteria and minimum requirements for measuring activity and achievement in the guidelines, we did not conclude that the Department had completed an adequate analysis of the internal control objectives as set forth in the Act. OIG recommended that the Department specify minimum elements the review must include to qualify as a meaningful assessment of internal controls. In our opinion, this will significantly strengthen the process in future years.

USDA Could Have Realized \$293 Million in User Fees in 1982

Since 1952, Federal agencies have been required to impose user fees to recover costs of providing individuals with specialized services, goods, or benefits. In 1959, the Bureau of the Budget (now the Office of Management and Budget) issued Circular A-25 entitled "User Charges," which implemented the governing legislation. Congress reenacted the user statute (31 USC 9701) on September 13, 1982.

Within the Department, the Office of Budget and Program Analysis (OB&PA) has overall responsibility to implement and monitor the requirements of Circular A-25. Our audit included OB&PA and seven agencies AMS, ASCS, Federal Grain Inspection Service (FGIS), FmHA, FAS, National Agricultural Library, and SCS. The audit objectives were to (1) determine whether user fees were properly established, reasonable, and properly applied, and (2) identify programs rendering goods and services where fees should be imposed. The audit period generally included FY 1982 activities.

In the seven agencies, we found some instances where agencies did not charge sufficient fees to recover costs of providing goods and services, and other instances where the agencies provided goods or services free of charge where user fees should have been imposed. We concluded that the seven agencies reviewed could have recovered additional costs of about \$293 million.

The following are examples of conditions found during our reviews:

- In 1949, the CCC determined that service charges for price support loan programs should reasonably defray the cost of operating the loan programs and recover loan losses and other chargeoffs. Until 1963, the service charges equaled or exceeded operating expenses. The current service charge of \$10 per loan was set in 1975. Our analysis showed that to recover expenses in FY 1982, the fee would need to be about \$34 per loan. About \$11 million in expenses were not recovered in FY 1982.
- AMS issues certificates to plant breeders for new plant varieties, providing the breeder exclusive right to sell, reproduce, import, or export the plant for 17 years. During

FY 1982, AMS charged a fee, but the fee recovered about \$250,000 less than it cost AMS to issue the certificates. Although AMS increased the fee in November 1982, the fee was still not sufficient to cover costs. On March 6, 1984, AMS published an interim rule in the Federal Register to further increase the fee.

- Some services provided through the SCS Conservation Technical Assistance Program (CTAP) result in special benefits to individuals. During FY 1982, a significant portion of the \$116 million in CTAP costs could have been recovered from landowners and operators if user fees had been collected. SCS officials believe that user fees should not be charged since major conservation benefits accrue to the general public. We contend, however, that landowners or operators are the primary beneficiaries and that assessment and collection of user fees are appropriate for at least those technical services provided that do not relate directly to critical soil erosion on fragile lands.
- FmHA does not charge applicants/borrowers fees to process loan applications, inspect construction, make appraisals, or review construction related activities. These FmHA functions provide specialized services to identifiable individuals and are also services for which private and other Government lending institutions normally charge the applicants/borrowers. During FY 1982, FmHA did not recover personnel costs of about \$60 million associated with the provision of these services. FmHA officials contend that user fees should not be charged because FmHA is a "lender of last resort" and fees could place undue financial burdens on low-income borrowers.

OIG recommended that the Department require agencies to report annually user fee revenues, user fee rates, the date of the last revenue rate revision, and program costs that relate to providing specialized benefits to identifiable recipients. If fees are not imposed, the agencies should be required to report the nature of their exemption. We also recommended that the Department conduct periodic reviews of agency functions and programs to identify those that should require user fees. The Department concurred and has developed a plan to implement the recommendations.

DEBTS OWED TO THE DEPARTMENT

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

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

Agency	As of September 30, 1984			As of December 31, 1984		Estimate As of March 31, 1985		
	Owed	Overdue	Written Off: 4/01/84 - 9/30/84	Owed	Overdue	Owed	Overdue	Written Off: 10/1/84 - 3/31/85
Farmers Home Administration	66,815,600	5,247,803	71,781	67,370,961	4,800,033	67,991,824	7,530,031	58,244
Rural Electrification Administration	36,213,489	658	-0-	36,009,862	596	32,738,450	5,530	-0-
Agricultural Stabilization and Conservation Service/ Community Credit Corporation	21,378,087	592,002	15,457	24,069,733	641,938	25,940,818	624,367	2,048
Federal Crop Insurance Corporation	180,575	26,794	1,439	76,868	24,485	51,529	22,957	-0-
Food and Nutrition Service	287,060	281,969	262	285,097	281,324	238,634	233,503	-0-
Forest Service	141,224	76,970	2,527	116,501	94,488	117,111	89,430	6,397
Soil Conservation Service	7,385	2,149	26	8,708	3,550	19,956	2,685	-0-
Federal Grain Inspection Service	4,380	818	4	4,686	977	3,920	654	23
Office of International Cooperation and Development	418	359	-0-	369	369	62	20	-0-
Agriculture Marketing Service	4,748	827	-0-	9,412	1,254	14,119	1,290	36
Food Safety and Inspection Service	6,034	1,768	42	6,085	1,966	5,709	1,592	47
Science and Education	1,289	1,182	3	1,492	1,281	1,310	1,243	-0-
Animal and Plant Health Inspection Service	1,445	945	4	1,352	938	1,759	906	3
Working Capital Fund	272	240	-0-	196	196	198	193	-0-
Office of Governmental and Public Affairs	63	63	-0-	62	62	63	63	-0-
Office of the Secretary	36	36	-0-	36	36	38	36	-0-
Foreign Agriculture Service	69	54	-0-	13	4	5	4	-0-
Statistical Reporting Service	20	19	-0-	37	33	53	30	-0-
Economics Management Staff	18	18	-0-	18	18	19	17	-0-
Office of Inspector General	7	6	-0-	6	6	5	4	-0-
Office of General Counsel	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Other	2	1	-0-	4	2	1	1	-0-
TOTALS	125,042,221	6,234,681	91,545	127,961,498	5,853,556	127,125,583	8,514,556	66,798

APPENDIX

LISTING OF AUDIT REPORTS ISSUED
OCTOBER 1, 1984 THROUGH MARCH 31, 1985

During the 6-month period from October 1984 through March 1985, the Office of Inspector General issued 484 audit reports, including 277 performed under contract by certified public accountants.

The following is a listing of those audits:

	<u>AGENCY</u>	<u>AUDITS RELEASED</u>
AMS	Agricultural Marketing Service	8
ARS	Agricultural Research Service	01
ASCS	Agricultural Stabilization and Conservation Service	33
APHIS	Animal and Plant Health Inspection Service	07
CSRS	Cooperative State Research Service	01
FmHA	Farmers Home Administration	68
FCIC	Federal Crop Insurance Corporation	02
FNS	Food and Nutrition Service	293
FSIS	Food Safety and Inspection Service	02
FAS	Foreign Agricultural Service	01
FS	Forest Service	09
OFM	Office of Finance and Management	01
OGPA	Office of Governmental and Public Affairs	01
OIRM	Office of Information Resources Management	02
OIG	Office of Inspector General	02
REA	Rural Electrification Administration	02
SEA	Science and Education Administration	05
SCS	Soil Conservation Service	08
MULT	Multiagency/Division Code	38
	Total Completed:	
	- Single Agency Audit	446
	- Multiagency/Division	38
	TOTAL RELEASED NATIONWIDE	484
	TOTAL COMPLETED UNDER CONTRACT*	277

* Indicates audits completed under Certified Public Accountant contracts.

UNITED STATES DEPARTMENT OF AGRICULTURE
OFFICE OF INSPECTOR GENERAL -- AUDITING
AUDIT REPORTS RELEASED
BETWEEN OCTOBER 01, 1984 AND MARCH 31, 1985

<u>AUDIT NUMBER</u>	<u>REGION</u>	<u>RELEASE DATE</u>	<u>TITLE</u>
<u>AGENCY - AMS AGRICULTURAL MARKETING SERVICE</u>			
01-045-0003	SER	03-25-85	AMS - COTTON RESEARCH & PROMOTION PROG. COTTON BOARD--MEMPHIS, TN
01-099-0012	SWR	01-09-85	AMS - COTTON RES. & PROMOTION ASSESS ANDERSON & SCHERZ INC OAK GROV
* 01-099-0021	NER	03-29-85	AMS - WHEAT INDUSTRY COUNCIL
* 01-099-0022	MWR	03-08-85	AMS - MMO NO. 33--COLUMBUS, OHIO
* 01-099-0023	MWR	03-08-85	AMS - MMO NO. 34--BERKLEY, MICHIGAN
* 01-099-0024	MWR	03-08-85	AMS - MMO NO. 36--CLEVELAND, OHIO
01-099-0039	WR	10-19-84	AMS - OBSERVANCE OF WINTER PEACH MARKETING ORDER--BALLOT COUNTY
01-099-0040	WR	01-09-85	AMS - FEDERAL MARKETING ORDER REFERENDUM CA RAISINS
TOTAL	AMS	AGRICULTURAL MARKETING SERVICE	- 08
<u>AGENCY - ARS AGRICULTURAL RESEARCH SERVICE</u>			
02-003-0001	MWR	12-07-84	SURVEY OF ARS REGIONAL OPERATIONS--PEORIA, ILLINOIS
TOTAL	ARS	AGRICULTURAL RESEARCH SERVICE	- 01
<u>AGENCY - ASCS AGRICULTURAL STABILIZATION AND CONSERVATION SERVICE</u>			
03-011-1121	MWR	11-16-84	ASCS - FOLLOWUP AUDIT OF COMMODITY LOANS DUNN COUNTY--MENOMINEE, WI
03-012-1119	MWR	12-07-84	MERCER COUNTY OHIO ASCS OFFICE AUDIT
* 03-091-0100	SWR	02-06-85	ASCS - 1981-1983 PEANUT PRICE SUPPORT PROGRAM SWPGA--GORMAN, TX
03-099-0029	NER	03-20-85	AUDIT OF THE MILK DIVERSION PROGRAM IN PA
03-099-0030	NER	01-29-85	PEANUT GROWERS COOP MARKETING ASSOCIATION--FRANKLIN, VA FOR 82 & 83
03-099-0040	WR	11-19-84	ASCS - PAYMENT-IN-KIND PHASE IV--DAVIS, CA
03-099-0043	WR	11-28-84	ASCS - SURVEY OF CCC RICE EXPORT PURCHASES
03-099-0054	MWR	01-25-85	REQUEST AUDIT OF THE DECATUR COUNTY INDIANA ASCS OFFICE
03-099-0056	MWR	11-07-84	ASCS - MANAGEMENT OF STATE AND COUNTY OPERATIONS
03-099-0057	MWR	12-20-84	ASCS - ILLINOIS PAYMENT-IN-KIND DELIVERY OPERATIONS PHASE IV
03-099-0058	MWR	12-19-84	ASCS - MICHIGAN PAYMENT-IN-KIND DELIVERY OPERATIONS PHASE IV
03-099-0059	MWR	01-14-85	ASCS - MINNESOTA PAYMENT-IN-KIND DELIVERY OPERATIONS PHASE IV
03-099-0060	MWR	12-10-84	ASCS - OHIO PAYMENT-IN-KIND DELIVERY OPERATIONS PHASE IV
03-099-0061	MWR	12-10-84	ASCS - INDIANA PAYMENT-IN-KIND PROGRAM DELIVERY OPERATIONS PHASE IV
* 03-099-0062	MWR	01-07-85	CLOSE OUT AUDIT-TOBACCO SERVICING AGENT--ST. PAUL, MN
03-099-0070	SWR	11-19-84	ASCS - AUDIT OF CHARMEC ENERGY CORP--MULESHOE, TX
03-099-0071	SWR	02-04-85	ASCS - PAYMENT-IN-KIND PROGRAM DELIVERY OPERATIONS IN TX
03-099-0072	SWR	11-26-84	ASCS - PAYMENT-IN-KIND PROGRAM DELIVERY OPERATIONS IN ARK
03-099-0073	SWR	02-22-85	ASCS - 1983 PAYMENT LIM CASE--LIBERTY COUNTY, TX
03-099-0074	GPR	11-21-84	ASCS - PAYMENT-IN-KIND COMMODITY LOAN PROGRAM--DES MOINES, IOWA
03-099-0078	SER	02-04-85	ASCS - MANAGEMENT OF STATE AND COUNTY OPERATIONS--KENTUCKY
03-099-0081	SER	12-14-84	ASCS - RICHMOND, COLUMBIA COUNTY OFFICE--AUGUSTA, GA
03-099-0083	SER	02-06-85	ASCS - CCC AUDIT OF GFA PEANUT ASSOC. PRICE SUPPORT--CAMILLA, GA
03-099-0087	GPR	01-11-85	ASCS - FILLMORE COUNTY OFFICE--GENEVA, NEBRASKA

UNITED STATES DEPARTMENT OF AGRICULTURE
OFFICE OF INSPECTOR GENERAL -- AUDITING
AUDIT REPORTS RELEASED
BETWEEN OCTOBER 01, 1984 AND MARCH 31, 1985

<u>AUDIT NUMBER</u>	<u>REGION</u>	<u>RELEASE DATE</u>	<u>TITLE</u>
<u>AGENCY - ASCS AGRICULTURAL STABILIZATION AND CONSERVATION SERVICE (Continued)</u>			
03-530-0001	SER	01-21-85	ASCS - SC PREPARATION--STATE AND COUNTY AUTOMATION PROJECT (SCOAP)
03-621-0001	GPR	11-13-84	NATIONWIDE REVIEW OF ASCS FARM PROGRAMS AND ACTIVITIES
03-622-0001	SWR	01-24-85	ASCS - CONFIRMATION OF DEF PMTS 1982 FG RICE UP CN AND WH PROGRAM
03-625-0007	WR	12-05-84	ASCS - MAX PAYMENT LIMITATION 1982 & 1983 FG,R,UPC&WH--BOISE, ID
03-627-0001	NAR	01-17-85	ASCS - MILK DIVERSION PROGRAM--NEW YORK STATE
03-627-0001	SER	02-11-85	ASCS - MILK DIVERSION PROGRAM STATE OFFICE--GAINESVILLE, FL
03-627-0001	SWR	02-19-85	ASCS - MILK DIVERSION PROGRAM PAYMENTS
03-627-0001	WR	01-03-85	ASCS - NATIONWIDE REVIEW OF MILK DIVERSION PROGRAM PAYMENTS
03-627-0002	MWR	01-21-85	ASCS - NATIONWIDE REVIEW OF MILK DIVERSION PROGRAM PAYMENTS
TOTAL	ASCS	AGRICULTURAL STABILIZATION AND CONSERVATION SERVICE	- 33

<u>AGENCY - APHIS ANIMAL AND PLANT HEALTH INSPECTION SERVICE</u>			
33-002-0002	SWR	12-13-84	APHIS - SURVEY OF ANIMAL HEALTH PROGRAMS--FT WORTH, TX
33-099-0005	NER	03-04-85	APHIS - 1984 SUMMER OLYMPICS FUNDING
* 33-545-0005	NER	12-19-84	APHIS - PREAWARD AUDIT-HYNSON, WESTCOTT & DUNNING--BALTIMORE, MD
33-545-0007	SWR	12-03-84	APHIS - WITHHOLDING SUBCONTRACTOR 503294015 PROGRESS PAYMENTS
33-545-0008	NAR	02-27-85	APHIS - PRICING PROPOSAL AMDRO AMERICAN CYANAMID--WAYNE, NJ
* 33-545-0008	SWR	01-14-85	APHIS - CONTRACT PRICING PROPOSAL--CORPUS CHRISTI, TEXAS
33-614-0001	SWR	03-20-85	APHIS - BRUCELLOSIS PROG INDEM CLAIMS PAYMT SYS--HYATTSVILLE, MD
TOTAL	APHIS	ANIMAL AND PLANT HEALTH INSPECTION SERVICE	- 07

<u>AGENCY - CSRS COOPERATIVE STATE RESEARCH SERVICE</u>			
13-097-0001	WR	10-31-84	CSRS - UC DAVIS SEROLOGY LAB RESEARCH FUNDING--DAVIS, CA
TOTAL	CSRS	COOPERATIVE STATE RESEARCH SERVICE	- 01

<u>AGENCY - FmHA FARMERS HOME ADMINISTRATION</u>			
04-011-0022	NAR	10-03-84	FmHA - NATIONWIDE STATISTICAL REVIEW--SULLIVAN COUNTY, NH
04-011-0023	NAR	10-02-84	FmHA - NATIONWIDE STATISTICAL REVIEW--WORCESTER COUNTY, MA
04-011-0406	MWR	11-09-84	FmHA - NATIONWIDE STATISTICAL REVIEW--LOGANSPOUT, IN
04-011-0407	MWR	11-19-84	FmHA - NATIONWIDE STATISTICAL REVIEW--LAFAYETTE, IN
04-011-0408	MWR	11-21-84	FmHA - NATIONWIDE STATISTICAL REVIEW--MT PLEASANT, MI
04-011-0409	MWR	11-09-84	FmHA - NATIONWIDE STATISTICAL REVIEW--RICHLAND CENTER, WI

UNITED STATES DEPARTMENT OF AGRICULTURE
OFFICE OF INSPECTOR GENERAL -- AUDITING
AUDIT REPORTS RELEASED
BETWEEN OCTOBER 01, 1984 AND MARCH 31, 1985

AUDIT NUMBER	REGION	RELEASE DATE	TITLE
<u>AGENCY - FmHA FARMERS HOME ADMINISTRATION (Continued)</u>			
04-011-0410	MWK	11-09-84	FmHA - NATIONWIDE STATISTICAL REVIEW--KEWAUNEE, WI
04-011-0412	WR	11-06-84	FmHA - SUTTER COUNTY OFFICE--YUBA CITY, CA
04-011-0466	GPK	02-27-85	FmHA - NATIONWIDE STATISTICAL REVIEW--NEWTON COUNTY OFFICE
04-011-0468	GPR	11-19-84	FmHA - NATIONWIDE STATISTICAL REVIEW--FORT LUPTON COUNTY
04-011-0469	GPR	02-28-85	FmHA - NATIONWIDE STATISTICAL REVIEW--BLOOMFIELD COUNTY
04-011-0470	GPR	11-23-84	FmHA - NATIONWIDE STATISTICAL REVIEW--FORSYTHE COUNTY
04-011-0548	SWK	10-15-84	FmHA - SWISHER/BRISCOE COUNTY OFFICE--TULIA, TEXAS
04-011-0554	SWR	11-05-84	FmHA - NATCHITOCHE-SABINE PA NATCHITOCHE LA
04-011-0555	SWK	10-26-84	FmHA - LAFAYETTE PARISH--LAFAYETTE LA
04-012-0002	NAR	01-15-85	FmHA - OVERVIEW SUFFOLK COUNTY OFFICE RIVERHEAD--NEW YORK
04-012-0377	GPK	03-25-85	FmHA - ALAMOSA COUNTY--ALAMOSA, COLORADO
04-091-0119	FMS	03-04-85	FmHA - VERIFICATION OF LOAN CHECKS
04-097-0002	SEK	02-26-85	FmHA - INTEREST CREDIT REVIEW FAIRFIELD RICHLAND CO OFFICES--SC
04-099-0043	WR	03-22-85	FmHA - COMMUNITY PROGRAMS-GRADUATION AUDIT IN WASHINGTON
04-099-0044	WR	01-25-85	FmHA - COMMUNITY PROGRAMS-GRADUATION AUDIT IN CALIFORNIA
04-099-0045	MWR	11-26-84	FmHA - AUDIT OF ECONOMIC EMERGENCY LOANS--MINNESOTA
04-099-0050	MWR	12-21-84	FmHA - COMMUNITY PROGRAMS-BORROWER GRADUATION--OHIO
04-099-0051	MWR	12-21-84	FmHA - COMMUNITY PROGRAMS-BORROWER GRADUATION--MI
04-099-0052	NER	11-21-84	FmHA - ASSESSING AND COLLECTING USER FEES
04-099-0052	MWR	02-05-85	FmHA - SPECIAL REQUEST AUDIT OF RH AND FARM PROGRAMS--IN
04-099-0053	MWR	12-21-84	FmHA - COMMUNITY PROGRAMS-BORROWER GRADUATION--IN
04-099-0054	MWR	11-26-84	FmHA - AUDIT OF HANDLING OF COLLECTIONS IN MINNESOTA
04-099-0057	MWK	03-08-85	FmHA - CLOSE-OUT AUDIT OF SOUTH CENTRAL WISCONSIN HOUSING CORP
04-099-0069	FMS	12-11-84	FmHA - REVIEW OF INTEREST CREDIT RECAPTURE PROGRAM - SURVEY
04-099-0074	GPK	02-28-85	FmHA - MONITORING EMERGENCY DISASTER LOANS IN MISSOURI
04-099-0075	GPR	12-21-84	FmHA - PUBLIC WATER AND SEWER DISTRICT NO. 4--NEW MADRID, CO
04-099-0097	SWK	02-07-85	FmHA - MONITORING OF DISASTER PROGRAMS 1983 EMERGENCY LOANS DROUGHT
04-099-0098	SWR	10-11-84	FmHA - B&I LOAN GUARANTEE SERVICING CLAREMORE, OK (730958810)
04-099-0099	SWR	01-21-85	FmHA - ECONOMIC EMERGENCY LOANS TEXAS STATE OFFICE--TEMPLE, TX
04-099-0100	SWR	02-06-85	FmHA - SURVEY OF RH WEATHERIZATION LOAN PROGRAM--LITTLE ROCK, AR
04-099-0101	SWR	02-19-85	FmHA - COMMUNITY PROGRAMS-BORROWER GRADUATION--ALEX, LA
04-099-0102	SWR	02-15-85	FmHA - COMMUNITY PROGRAMS-BORROWER GRADUATION--TEMPLE, TX
04-099-0103	SWR	02-13-85	FmHA - COMMUNITY PROGRAMS-BORROWER GRADUATION--LITTLE ROCK, AR
04-099-0149	SER	01-14-85	TRAINING-USING GRID COMPASS COMPUTER IN FmHA COUNTY OFFICE
04-099-0159	SEK	12-20-84	FmHA - REAMORTIZED AND RESCHEDULED LOANS
04-099-0163	SER	01-25-85	FmHA - ECONOMIC EMERGENCY LOAN PROGRAM--MISSISSIPPI
04-099-0164	SER	11-26-84	FmHA - RURAL RENTAL HOUSING REVIEW--ATHENS, GA
04-099-0166	SER	01-17-85	FmHA - ECONOMIC EMERGENCY LOANS--SOUTH CAROLINA
04-099-0167	SER	11-02-84	ACCOUNTING TO FmHA FOR INCOME FROM ASCS PIK & ARP PAYMENTS
04-099-0171	SER	02-06-85	ACCOUNTING TO FmHA FOR PAYMENT-IN-KIND INCOME--FLORIDA
04-099-0173	SER	02-20-85	FmHA - ACCOUNTING FOR 1983 PIK AND ARP INCOME--NORTH CAROLINA
04-099-0175	SER	12-12-84	FmHA - COMMUNITY PROGRAMS-BORROWER GRADUATION--TENNESSEE
04-099-0176	SER	03-22-85	FmHA - COMMUNITY PROGRAMS-BORROWER GRADUATION--NORTH CAROLINA
04-099-0177	SER	03-14-85	FmHA - COMMUNITY PROGRAMS-BORROWER GRADUATION--FLORIDA
04-099-0179	SEK	01-25-85	FmHA - COMMUNITY PROGRAMS-BORROWER GRADUATION--KENTUCKY
04-099-0180	SER	10-31-84	FmHA - COMMUNITY PROGRAMS-BORROWER GRADUATION--SOUTH CAROLINA
04-099-0184	SER	03-05-85	FmHA - RURAL RENTAL HOUSING PROGRAM, DISTRICT OFFICE--CRESTVIEW, FL
04-099-0185	SER	12-07-84	FmHA - COMMUNITY PROGRAMS-BORROWER GRADUATION--GEORGIA
04-099-0186	SER	01-25-85	FmHA - HANDLING OF COLLECTIONS--JACKSON, MS
04-099-0187	SER	01-18-85	FmHA - FOLLOWUP AUDIT - EMERGENCY LOANS--COLUMBIA, SC
04-099-0192	SEK	03-13-85	FOLLOWUP AUDIT - ACCOUNTING TO FmHA FOR PIK INCOME--GEORGIA
04-099-0193	SER	01-17-85	FmHA - HANDLING AND SAFEGUARDING COLLECTIONS--SC

UNITED STATES DEPARTMENT OF AGRICULTURE
OFFICE OF INSPECTOR GENERAL -- AUDITING
AUDIT REPORTS RELEASED
BETWEEN OCTOBER 01, 1984 AND MARCH 31, 1985

<u>AUDIT NUMBER</u>	<u>REGION</u>	<u>RELEASE DATE</u>	<u>TITLE</u>
<u>AGENCY - FmHA FARMERS HOME ADMINISTRATION (Continued)</u>			
04-530-0001	SER	11-14-84	FmHA - ALABAMA STATE OFFICE--COMPUTER PROCESSING OF LOAN CHECKS
04-530-0002	SER	01-09-85	FmHA - SC STATE OFFICE--COMPUTER PROCESSING OF LOAN CHECKS
04-530-0003	SER	01-28-85	FmHA - GA STATE OFFICE--COMPUTER PROCESSING OF LOAN CHECKS
04-530-0004	SER	12-19-84	FmHA - FLORIDA STATE OFFICE--COMPUTER PROCESSING OF LOAN CHECKS
04-545-0003	SWR	02-06-85	FmHA - LITTLE DIXIE COMMUNITY 533157338 AGENCY--HUGO, OKLA
* 04-545-0006	SER	10-16-84	FmHA - POST AWARD AUDIT - FLORIDA NON-PROFIT HOUSING, INC.
04-545-0007	MWR	01-25-85	FmHA - AEC AND CC CONTRACTS
04-606-0002	MWR	02-20-85	FmHA - SURVEY OF BUSINESS AND INDUSTRY LOAN PROGRAM
04-641-0001	GPR	01-31-85	FmHA - RURAL HOUSING GRADUATION
04-650-0002	SWR	03-28-85	FmHA - SPECIAL DEBT SET-ASIDE IN TX
TOTAL	FMHA	FARMERS HOME ADMINISTRATION	- 68

<u>AGENCY - FCIC FEDERAL CROP INSURANCE CORP</u>			
05-099-0007	SER	10-23-84	FCIC - VEHICLE UTILIZATION--COLUMBIA, SC
05-099-0029	FMS	12-03-84	FCIC - GOOD FAITH RELIANCE AND MISINTERPRETATION CASES
TOTAL	FCIC	FEDERAL CROP INSURANCE CORP	- 02

<u>AGENCY - FNS FOOD AND NUTRITION SERVICE</u>			
27-002-0019	SER	10-03-84	FNS - MISSISSIPPI EMERGENCY FOOD ASSISTANCE PROGRAM
* 27-002-0023	GPR	03-12-85	FNS - FDP--MONTANA DEPT OF SOC AND REHAB SERVICE--HELENA, MT
27-005-0073	SER	11-14-84	FNS - CDP--UNITED TRI-COUNTY SENIOR CITIZENS ORGANIZATIONS
27-005-0077	SWR	11-29-84	FNS - CDP--SALVATION ARMY SURVEY--LAFAYETTE, LA
27-013-0031	GPR	10-05-84	FNS - FOOD STAMP PROGRAM--IOWA FOOD STAMP ISSUANCE--DES MOINES, IA
27-013-0040	SWR	11-29-84	FNS - FSP--ATP RECONCILIATION LA DHHR--BATON ROUGE, LA
27-013-0057	SER	03-27-85	FNS - FOOD STAMP PROGRAM--DSS--COLUMBIA, SC
27-016-0009	GPR	10-24-84	FNS - FOOD STAMP PROGRAM, WAGE MATCH--KANSAS CITY METRO AREA
27-016-0010	GPR	10-24-84	FNS - FOOD STAMP PROGRAM, WAGE MATCH--KC DEPT SOCIAL SERVICES
27-017-0004	NER	02-12-85	FNS - AUDIT OF BALTIMORE CITY DSS FOOD STAMP PROGRAM OPERATIONS
27-022-0036	SER	03-19-85	FNS - SURVEY OF CNP ADMINISTERED BY GEORGIA DEPT OF EDUCATION
27-022-0037	SER	03-27-85	FNS - CNP--NORTH CAROLINA STATE AGENCY--RALEIGH, NC
27-023-0188	MWR	03-11-85	FNS - CNP--CHICAGO BOARD OF EDUCATION--CHICAGO, ILLINOIS
27-023-0189	MWR	03-06-85	FNS - NSLP--SSN COMPUTER WAGE MATCHING--CHICAGO, IL
27-023-0191	SER	03-27-85	FNS - AUDIT OF ATLANTA CITY AND DEKALB COUNTY--SFA
27-023-0192	SER	02-06-85	FNS - AUDIT OF DEKALB COUNTY SCHOOL FOOD AUTHORITY

UNITED STATES DEPARTMENT OF AGRICULTURE
OFFICE OF INSPECTOR GENERAL -- AUDITING
AUDIT REPORTS RELEASED
BETWEEN OCTOBER 01, 1984 AND MARCH 31, 1985

<u>AUDIT NUMBER</u>	<u>REGION</u>	<u>RELEASE DATE</u>	<u>TITLE</u>
<u>AGENCY - FNS</u> <u>FOOD AND NUTRITION SERVICE</u> (Continued)			
27-025-0004	SER	12-06-84	FNS - CHILD CARE FOOD PROGRAM (CCFP) SPONSOR--JACKSON, MS
* 27-025-0027	SWR	10-03-84	FNS - CCFP--CHILD CARE ASSOCIATION OF METRO-- DALLAS
* 27-028-0049	NAR	10-25-84	ATLANTIC CITY DIVISION OF RECREATION--SUMMER FOOD SVC PRUG--NJ
27-028-0061	SER	02-01-85	FNS - SUMMER FOOD SERVICE PROGRAM (SFSP)--ATLANTA, GA
27-028-0092	WR	12-05-84	FNS - 1984 SFSP SURVEY--SF MAYOR'S OFFICE
27-028-0093	WR	10-11-84	FNS - 1984 SFSP SURVEY--OAKLAND PARKS & RECREATION
* 27-028-0094	WR	01-30-85	FNS - 1984 SFSP SURVEY--LA UNIFIED SCHOOL DISTRICT--CONRAD CPA
* 27-028-0095	WR	01-30-85	FNS - 1984 SFSP SURVEY--LA PARKS & RECREATION--CONRAD CPA
* 27-029-0101	NER	03-27-85	GREENVALE NURSERY SCHOOL INC--ROANOKE, VA
* 27-029-0102	NER	12-03-84	FRIENDS ASSOCIATION FOR CHILDREN--RICHMOND, VA
* 27-029-0103	NER	02-22-85	DAYCARE & CHILD DEVELOPMENT CENTER OF TIDEWATER INC--NORFOLK, VA
* 27-029-0104	NER	12-03-84	BETHLEHEM BAPTISTS DAY NURSERY--RICHMOND, VA
* 27-029-0105	NER	02-22-85	NEW RIVER COMMUNITY ACTION AGENCY--HEADSTART--CHRISTIANSBURG, VA
* 27-029-0106	NER	02-22-85	ANNANDALE CHRISTIAN COMMUNITY FOR ACTION--ANNANDALE, VA
* 27-029-0107	NER	03-27-85	ZION BAPTIST CHURCH CHILD CARE CENTER--NEWPORT NEWS, VA
* 27-029-0108	NER	12-31-84	BETHUNE NURSERY SCHOOL--LYNCHBURG, VA
* 27-029-0109	NER	02-22-85	RICHMOND COMMUNITY ACTION HEADSTART PROGRAM
* 27-029-0110	NER	02-22-85	MOUNTAIN COMMUNITY ACTION HEADSTART PROGRAM--MARION, VA
* 27-029-0111	NER	03-27-85	STOP ORGANIZATION HEADSTART--NORFOLK, VA
* 27-029-0112	NER	02-22-85	TOTAL ACTION AGAINST POVERTY IN ROANOKE VALLEY INC
* 27-029-0113	NER	03-11-85	LYNCHBURG COMMUNITY ACTION GROUP INC--HEADSTART
* 27-029-0114	NER	12-03-84	COMMUNITY IMPROVEMENT COUNCIL HEADSTART--DANVILLE, VA
* 27-029-0115	NER	02-22-85	CENTRAL VA CHILD DEVELOPMENT ASSOCIATION INC--CHARLOTTESVILLE, VA
* 27-029-0116	NER	03-11-85	WISE COUNTY AND NORTON HEADSTART--NORTON, VA
* 27-029-0117	NEK	02-22-85	HAMPTON DEPARTMENT OF SOCIAL SERVICE
* 27-029-0179	SER	10-16-84	FNS - CCFP--AUDIT OF SOCIETY HILL NEIGHBORHOOD COUNCIL--HARTSVILLE
* 27-029-0180	SER	10-05-84	FNS - CCFP--AUDIT OF CLEMSON CHILD DEVELOPMENT CENTER--CLEMSON, SC
* 27-029-0181	SER	03-14-85	FNS - CCFP--AUDIT OF SERVICES COUNCIL OF AIKEN COUNTY--AIKEN, SC
* 27-029-0182	SER	01-28-85	FNS - CCFP--AUDIT OF PEE DEE AREA DAY CARE CENTER--HEMINGWAY, SC
* 27-029-0183	SER	12-26-84	FNS - CCFP--AUDIT OF SUMTER COUNTY DSS, ST JOHNS DCC--SUMTER, SC
* 27-029-0183	GPR	01-04-85	FNS - CCFP--ALLEN CHAPEL AME CHURCH (61594)--KANSAS CITY, MO
* 27-029-0184	SER	03-14-85	FNS - CCFP--AUDIT OF BEAUFORT-JASPER EOC, INC--BEAUFORT, SC
* 27-029-0184	GPR	03-05-85	FNS - CCFP--TINY TUT SCHOOL OF ST. LOUIS (65227)--ST. LOUIS, MO
* 27-029-0185	SER	01-24-85	FNS - CCFP--AUDIT OF ADLERIAN CCC-GONZALES GARDEN DC--COLUMBIA, SC
* 27-029-0185	GPR	10-10-84	FNS - CCFP--ECON OPPORT CORP (56610)--ST. JOSEPH, MO
* 27-029-0186	SER	01-28-85	FNS - CCFP--AUDIT OF BETHLEHEM COMMUNITY CENTER--COLUMBIA, SC
* 27-029-0187	SER	12-26-84	FNS - CCFP--AUDIT OF PROGRESSIVE CHILD CARE--ROCK HILL, SC
* 27-029-0187	GPR	11-09-84	FNS - CCFP--DELTA AREA ECON OPPCORP, (56653-61563)--PORTLAND, MO
* 27-029-0188	SER	03-14-85	FNS - CCFP--AUDIT OF CHATTANOOGA HUMAN SERVICE DAY CARE
* 27-029-0188	GPR	11-09-84	FNS - CCFP--HUMAN DEVELOPMENT CORP (56618 & 59734)--ST. LOUIS, MO
* 27-029-0189	SER	01-23-85	FNS - CCFP--AUDIT OF PRESBYTERIAN SETTLE WORK CO--NASHVILLE, TN
* 27-029-0189	GPR	01-11-85	FNS - CCFP--FAMILY SERVICE ASSOCIATION (59724 & 53854)--LINCOLN, NE
* 27-029-0190	SER	12-13-84	FNS - CCFP--AUDIT OF MCNERLLY DAY HOME--NASHVILLE, TN
* 27-029-0190	GPR	01-15-85	FNS - CCFP--ST. LOUIS HOUSING AUTHORITY (60594)--ST. LOUIS, MO
* 27-029-0191	SER	03-14-85	FNS - CCFP--AUDIT OF UNITED METHOD NEIGHBOR CENTER--NASHVILLE, TN
* 27-029-0191	GPR	03-05-85	FNS - CCFP--EAR. CH. CARE DEVELOPMENT CORP (54496)--ST. LOUIS, MO
* 27-029-0192	SER	03-05-85	FNS - CCFP--AUDIT OF SOUTH STREET COMMUNITY CENTER--NASHVILLE, TN
* 27-029-0192	GPR	03-05-85	FNS - CCFP--EAST MISSOURI ACTION AGENCY (56646)--FLAT RIVER, MO
* 27-029-0193	SER	10-31-84	FNS - CCFP--AUDIT OF COMMUNITY DAY CARE CENTER INC--ELIZABETHTON, TN
* 27-029-0194	SER	12-14-84	FNS - CCFP--AUDIT OF CHURCH OF GOD COMMUNITY PROJ. DCC--MEMPHIS, TN
* 27-029-0194	GPR	11-16-84	FNS - CCFP--OFFUTT AFB CHILD CARE CENTER (61595) - OFFUTT, AFB--NE
* 27-029-0195	GPR	01-16-85	FNS - CCFP--A&M CREATIVE DAY CARE (65138)--AURORA, CO
* 27-029-0196	GPR	01-15-85	FNS - CCFP--SOUTH UTE CHILD CENTER (65070)--IGNACIO, CO
27-029-0197	GPR	12-12-84	FNS - CCFP--THE PUEBLO DAY NURSERY INC (65090)--PUEBLO, CO

UNITED STATES DEPARTMENT OF AGRICULTURE
OFFICE OF INSPECTOR GENERAL -- AUDITING
AUDIT REPORTS RELEASED
BETWEEN OCTOBER 01, 1984 AND MARCH 31, 1985

AUDIT NUMBER	REGION	RELEASE DATE	TITLE
<u>AGENCY - FNS</u> <u>FOOD AND NUTRITION SERVICE</u> (Continued)			
* 27-029-0198	SER	10-31-84	FNS - CCFP--AUDIT OF ORANGE MOUND DAY NURSERY--MEMPHIS, TN
* 27-029-0198	GPR	11-09-84	FNS - CCFP--CITY OF BOULDER; (65111-65117)--BOULDER, CO
* 27-029-0199	SER	10-17-84	FNS - CCFP--AUDIT OF DOUGLAS GROWERS--MEMPHIS, TN
* 27-029-0199	GPR	03-05-85	FNS - CCFP--MILE HIGH CHILD CARE ASSOCIATION (65044)--DENVER, CO
* 27-029-0200	GPR	12-12-84	FNS - CCFP--PAR. CHILD CENTER (65127-65102)--LA SALLE, CO
* 27-029-0201	GPR	11-14-84	FNS - CCFP--LONGMONT PRESCHOOL CORP (65025)--LONGMONT, CO
* 27-029-0202	SER	01-28-85	FNS - CCFP--AUDIT OF JULIA'S DAY CARE CENTER--KNOXVILLE, TN
* 27-029-0202	GPR	01-15-85	FNS - CCFP--JEFFERSON COUNTY COMMUNITY CENTER (65066)--LAKEWOOD, CO
* 27-029-0203	SER	03-07-85	FNS - CCFP--AUDIT OF FORT SANDERS BAPTIST CHURCH--KNOXVILLE, TN
* 27-029-0204	SER	03-14-85	FNS - CCFP--AUDIT OF CHATTANOOGA PUBLIC SCHOOLS--HEADSTART
* 27-029-0204	GPR	01-04-85	FNS - CCFP--JUVENILE HOUSING CORP (59729)--ST. LOUIS, MO
* 27-029-0205	SER	01-24-85	FNS - CCFP--AUDIT OF SPARTANBURG CHILD DEV CTR--SPARTANBURG, SC
* 27-029-0205	GPR	02-19-85	FNS - CCFP--COMMERCE CITY CCC (65004)--COMMERCE CITY, CO
* 27-029-0206	SER	03-05-85	FNS - CCFP--AUDIT OF BETHLEHEM CENTER--SPARTANBURG, SC
* 27-029-0206	GPR	11-26-84	FNS - CCFP--AURARIA HIGHER EDUCATION CENTER (65035)--DENVER, CO
* 27-029-0207	SER	03-05-85	FNS - CCFP--AUDIT OF JEHOVAH BAPTIST CHURCH--SUMTER, SC
* 27-029-0207	GPR	03-05-85	FNS - CCFP--URBAN LEAGUE OF THE PIKES (65057) COUNTY--SPRINGS, CO
* 27-029-0208	SER	03-14-85	FNS - CCFP--AUDIT OF SUMTER DEVELOPMENTAL LEARNING CTR--SUMTER, SC
* 27-029-0208	GPR	02-19-85	FNS - CCFP--MONTROSE CCC, INC--CCFP REP. (65083)--MONTROSE, CO
* 27-029-0209	SER	03-14-85	FNS - CCFP--AUDIT OF UNITED CEREBRAL PALSY OF GREATER CHATTANOOGA
* 27-029-0209	GPR	02-19-85	FNS - CCFP--FIRST BAPTIST CHURCH (65016)--LITTLETON, CO
* 27-029-0210	GPR	11-16-84	FNS - CCFP--CENTRAL MO COUNTIES HDC (56612)--COLUMBIA, MO
* 27-029-0211	SER	03-05-85	FNS - CCFP--AUDIT OF NEWTON COMMUNITY CENTER--CHATTANOOGA, TN
* 27-029-0211	GPR	02-11-85	FNS - CCFP--KCMC DAY CARE CORP (65269 & 59721)--KANSAS CITY, MO
* 27-029-0212	SER	03-14-85	FNS - CCFP--AUDIT OF ALLEN UNIV K.B. NICHOLS PRE-SCHOOL--COLUMBIA
* 27-029-0257	WR	02-12-85	FNS - CCFP--1984--THE DALLES CHILD CARE CENTER--DALLES, OR
* 27-029-0258	WR	03-13-85	FNS - CCFP--1984--JACKSON CO CHILD DEVELOPMENT CENTER--MEDFORD, OR
* 27-029-0259	WR	02-25-85	FNS - CCFP--1984--CROOK-DESCHUTES CHILD CARE COUNCIL--BEND, OR
* 27-029-0260	WR	03-13-85	FNS - CCFP--1984--COUNCIL FOR CHILDREN--CORVALLIS, OR
* 27-029-0261	WR	03-13-85	FNS - CCFP--1984--CHILD CARE COUNCIL--PORTLAND, OR
* 27-029-0262	WR	02-12-85	FNS - CCFP--1984--MILTON FREEWATER DAY CARE--MILTON FREEWATER, OR
* 27-029-0263	WR	02-25-85	FNS - CCFP--1984--JACKSON-JOSEPHINE R-C COUNCIL--MEDFORD, OR
* 27-029-0264	WR	02-12-85	FNS - CCFP--1984--UPPER HOOD RIVER VALLY CDC--PARKDALE, OR
* 27-029-0265	WR	02-25-85	FNS - CCFP--1984--NE OREGON R-C COUNCIL--LA GRANDE, OR
* 27-029-0266	WR	12-26-84	FNS - CCFP--1984--MATCHMAKER DAY CARE HOMES--LYNNWOOD, WA
* 27-029-0267	WR	01-16-85	FNS - CCFP--1984--FORT LEWIS CHILD CARE CENTER--FORT LEWIS, WA
* 27-029-0268	WR	12-27-84	FNS - CCFP--1984--EDUCATIONAL INST FOR RURAL FAMILIES--PASCO, WA
* 27-029-0269	WR	02-12-85	FNS - CCFP--1984--ENTERPRISE FOR PROGRESS--YAKIMA, WA
* 27-029-0270	WR	02-12-85	FNS - CCFP--1984--PASCO SCHOOL DISTRICT NO 1--PASCO, WA
* 27-029-0271	WR	02-12-85	FNS - CCFP--1984--FAMILY DAY CARE ASSOCIATION--SEATTLE, WA
* 27-029-0272	WR	02-12-85	FNS - CCFP--1984--RAINBOW SCHOOL--KAHUKU, HI
* 27-029-0273	WR	01-16-85	FNS - CCFP--1984--HAWAII COUNTY ECON. OP. COUNCIL--HILO, HI
* 27-029-0274	WR	01-16-85	FNS - CCFP--1984--KAUAI ECONOMIC OPPORTUNITY DAY CARE--LIHUE, HI
* 27-029-0275	WR	02-12-85	FNS - CCFP--1984--ALPHABETLAND PRESCHOOL--WAIPAHU, HI
* 27-029-0276	WR	01-16-85	FNS - CCFP--1984--WAIANAE COAST DAY CARE--WAIANAE, HI
* 27-029-0277	WR	01-24-85	CLOSEOUT AUDIT OF YAKIMA DAY CARE PROVIDERS ASSN--YAKIMA, WA
* 27-029-0278	WR	01-16-85	FNS - CCFP--1984--KAUAI ECO OPPORT INC-HEADSTART--LIHUE, HI
* 27-029-0332	NAR	10-29-84	ESCUELA HISPANA MONTESSORI--NEW YORK, NY
* 27-029-0333	NAR	10-29-84	MFY GROUP CHILD CARE INC--NEW YORK, NY
* 27-029-0334	NAR	10-26-84	BETHLEHEM DAY NURSERY INC--NEW YORK, NY
* 27-029-0335	NAR	11-29-84	BLOOMINGDALE FAMILY PROGRAM INC-HEADSTART--NEW YORK, NY
* 27-029-0336	NAR	10-29-84	DAY CARE ACTION COALITION--NEW YORK, NY
* 27-029-0337	NAR	01-01-85	ECON OPP COMM NASSAU COUNTY INC-HEADSTART--HEMPSTEAD, NY
* 27-029-0338	NAR	03-12-85	EOC OF SUFFOLK INC-HEADSTART--PATCHOGUE, NY
* 27-029-0339	NAR	03-25-85	RENSSELAER COUNTY HEADSTART--TROY, NY
* 27-029-0340	NAR	10-29-84	KENWOOD DAY CARE CHILD DEVELOPMENT CENTER--ALBANY, NY

UNITED STATES DEPARTMENT OF AGRICULTURE
OFFICE OF INSPECTOR GENERAL -- AUDITING
AUDIT REPORTS RELEASED
BETWEEN OCTOBER 01, 1984 AND MARCH 31, 1985

AGENCY - FNS	REGION	RELEASE DATE	TITLE
FOOD AND NUTRITION SERVICE (Continued)			
* 27-029-0341	NAR	11-29-84	ALBANY COUNTY UPR INC-HEADSTART--ALBANY, NY
* 27-029-0342	NAR	01-01-85	SCHNECTADY COMMUNITY ACTION PROGRAM INC-HEADSTART--SCHNECTADY, NY
* 27-029-0343	NAR	10-29-84	ULSTER COUNTY COMMUNITY ACTION INC--KINGSTON, NY
* 27-029-0344	NAR	01-01-85	SULLIVAN COUNTY COMMUNITY ACTION HEADSTART--LIBERTY, NY
* 27-029-0345	NAR	10-29-84	COMMITTEE FOR ECON IMPR--KEESEVILLE, NY
* 27-029-0346	NAR	10-25-84	EISMAN DAY NURSERY INC--NEW YORK, NY
* 27-029-0347	NAR	10-25-84	UNITED FAMILIES HEADSTART--NEW YORK, NY
* 27-029-0348	NAR	10-29-84	FRANKLIN PLAZA DAY CARE CENTER INC--NEW YORK, NY
* 27-029-0349	NAR	11-29-84	UNION SETTLEMENT ASSOCIATION--NEW YORK, NY
* 27-029-0350	NAR	01-21-85	FIRST SPANISH UNITED METHODIST CHURCH DAY CARE CENTER--NEW YORK, NY
* 27-029-0351	NAR	11-29-84	EAST HARLEM COUNCIL HUMAN SEKRVIVE HEADSTART--NEW YORK, NY
* 27-029-0352	NAR	10-25-84	COMMUNITY SERVICE COUNCIL, GREATER HARLEM--NEW YORK, NY
* 27-029-0353	NAR	10-25-84	PRESCOTT NEIGHBORHOOD HOUSE INC--NEW YORK, NY
* 27-029-0354	NAR	11-29-84	MT CALVARY CHILD CARE CENTER--NEW YORK, NY
* 27-029-0355	NAR	11-29-84	PEQUENOS SOULS DAY CARE CENTER INC--NEW YORK, NY
* 27-029-0356	NAR	10-29-84	LAGUARDIA MEMORIAL HOUSE--NEW YORK, NY
* 27-029-0357	NAR	10-25-84	PLEASANT AVENUE DCC INC--NEW YORK, NY
* 27-029-0358	NAR	01-21-85	CHILDRENS HOPE IN LEARN AND DEVELOPMENT--NEW YORK, NY
* 27-029-0359	NAR	10-29-84	SEVENTH AVENUE MENNONITE CHURCH HEADSTART--NEW YORK, NY
* 27-029-0360	NAR	10-29-84	MORNINGSIDE COMMUNITY CENTER INC--NEW YORK, NY
* 27-029-0361	NAR	10-25-84	STATEN ISLAND CHILD CARE ASSOCIATION INC--STATEN ISLAND, NY
* 27-029-0362	NAR	11-29-84	NEW YORK STATE MIGRANT CHILD CARE PROGRAM--CORTLAND, NY
* 27-029-0363	NAR	10-01-84	PLYMOUTH DAY CARE CENTER INC--SYRACUSE, NY
* 27-029-0364	NAR	10-01-84	THE NEIGHBORHOOD CENTER OF UTICA--UTICA, NY
* 27-029-0365	NAR	10-25-84	UTICA HEADSTART CHILDREN AND FAMILY INC--UTICA, NY
* 27-029-0366	NAR	10-25-84	OPPORTUNITY FOR OTSEGO INC-HEADSTART--ONEONTA, NY
* 27-029-0367	NAR	10-29-84	LONGVIEW PROTESTANT HOME DAY CARE CENTER--BUFFALO, NY
* 27-029-0368	NAR	11-29-84	CATHOLIC CHARITIES OF BUFFALO--BUFFALO, NY
* 27-029-0369	NAR	01-25-85	COMMUNITY ACTION ORGANIZATION OF ERIE COUNTY HEADSTART--BUFFALO, NY
* 27-029-0370	NAR	10-25-84	WAYNE COUNTY ACTION PROGRAM INC--LYONS, NY
* 27-029-0371	NAR	10-01-84	BADEN STREET SETTLEMENT--ROCHESTER, NY
* 27-029-0372	NAR	10-29-84	ACTION FOR BETTER COMMUNITY--ROCHESTER, NY
* 27-029-0373	NAR	10-25-84	IBERO AMERICAN ACTION LEAGUE INC--ROCHESTER, NY
* 27-029-0374	NAR	10-01-84	WEST HARLEM COMMUNITY ORGANIZATION INC--NEW YORK, NY
* 27-029-0375	NAR	10-25-84	CENTRAL HARLEM ASSOCIATION OF MONTES--NEW YORK, NY
* 27-029-0376	NAR	10-01-84	NORTH PRESBYTERIAN CHURCH HEADSTART--NEW YORK, NY
* 27-029-0377	NAR	10-01-84	ARCH DIOCESE OF NEW YORK HEADSTART PROGRAM--BRONX, NY
* 27-029-0378	NAR	10-01-84	BANK STREET COLLEGE OF ED PM CHILD CARE CENTER--RONX, NY
* 27-029-0379	NAR	11-29-84	EAST SIDE HOUSE INC--BRONX, NY
* 27-029-0380	NAR	10-01-84	PAMELA E TORRES DAY CARE CENTER INC--BRONX, NY
* 27-029-0381	NAR	11-29-84	SHARON BAPTIST CHURCH HEADSTART--BRONX, NY
* 27-029-0383	NAR	10-01-84	EAST TREMONT CHURCH COMMUNITY INC--BRONX, NY
* 27-029-0384	NAR	10-01-84	CRAWFORD COMMUNITY DAY CARE CENTER INC--BRONX, NY
* 27-029-0385	NAR	10-01-84	VICTORY DAY CARE CENTER INC--BRONX, NY
* 27-029-0386	NAR	10-01-84	EAST BRONX CHAPTER OF NAACP--BRONX, NY
* 27-029-0387	NAR	11-29-84	FUND FOR SUNSHINE NURSERY SCHOOL--BRONX, NY
* 27-029-0388	NAR	11-29-84	WESTCHESTER COMMUNITY OPPORTUNITY PROGRAM--WHITE PLAINS, NY
* 27-029-0389	NAR	10-01-84	CHURCH OF OUR SAVIOR UNITED METHODIST--YONKERS, NY
* 27-029-0390	NAR	12-13-84	NYACK COMMUNITY NURSERY SCHOOL HEADSTART--NYACK, NY
* 27-029-0391	NAR	11-30-84	ASTORIA CHILD CARE CENTER--LONG ISLAND CITY, NY
* 27-029-0392	NAR	12-14-84	FLUSHING DAY CARE CENTER INC--FLUSHING, NY
* 27-029-0393	NAR	11-30-84	THE ORIGINALS OF JAMAICA DAY CARE--JAMAICA, NY
* 27-029-0394	NAR	11-30-84	BKOOKLYN KINDERGARTEN SOCIETY--BROOKLYN, NY
* 27-029-0395	NAR	11-29-84	EAST NEW YORK DAY CARE SOCIETY INC--BROOKLYN, NY
* 27-029-0396	NAR	11-29-84	YM AND YWHA OF WILLIAMSBURG--BROOKLYN, NY
* 27-029-0397	NAR	01-24-85	COMMUNITY AND PARENTS FOR CHILD WELCOME--BROOKLYN, NY

UNITED STATES DEPARTMENT OF AGRICULTURE
OFFICE OF INSPECTOR GENERAL -- AUDITING
AUDIT REPORTS RELEASED
BETWEEN OCTOBER 01, 1984 AND MARCH 31, 1985

<u>AUDIT NUMBER</u>	<u>REGION</u>	<u>RELEASE DATE</u>	<u>TITLE</u>
AGENCY - FNS	FOOD AND NUTRITION SERVICE (Continued)		
* 27-029-0398	NAR	01-31-85	JOHN EDWARD BRUCE DAY CARE CENTER--BROOKLYN, NY
* 27-029-0399	NAR	01-21-85	12TH STREET PRESCHOOL--BROOKLYN, NY
* 27-029-0400	NAR	03-05-85	COLONY SOUTH BROOKLYN HOUSE--BROOKLYN, NY
* 27-029-0401	NAR	01-25-85	BOOKLYN NATIONAL COUNCIL OF JEWISH WOMEN--BROOKLYN, NY
* 27-029-0402	NAR	02-13-85	STRONG PLACE DAY CARE CENTER INC--BROOKLYN, NY
* 27-029-0403	NAR	03-05-85	COMMUNITY PARENTS HEADSTART INC--BROOKLYN, NY
* 27-029-0404	NAR	01-21-85	MC DONOUGH STREET COMMUNITY CENTER PROJECT HEADSTART--BROOKLYN, NY
* 27-029-0405	NAR	01-24-85	SHIRLEY CHISHOLM DAY CARE CENTER--BROOKLYN, NY
* 27-029-0406	NAR	12-14-84	DAY CARE COUNCIL OF WESTCHESTER INC--FAMILY DAY CARE
* 27-029-0407	NAR	11-29-84	BROCKPORT CHILD DAY CARE CENTER, COOPER CENTER--BROCKPORT, NY
* 27-029-0408	NAR	03-05-85	LITTLE PEOPLES CENTER--MEDINA, NY
* 27-029-0409	NAR	12-13-84	WYANDANCH DAY CARE CENTER--WYANDANCH, NY
* 27-029-0410	NAR	10-01-84	ST COLMANS DAY CARE CENTER--WATERVLIET, NY
* 27-029-0411	NAR	12-13-84	CARDINAL MCCLOSKEY CHILDREN--WHITE PLAINS, NY
* 27-029-0412	NAR	10-29-84	LEWIS STREET CENTER INC--ROCHESTER, NY
* 27-029-0413	NAR	12-13-84	ONONDAGA COUNTY DEPARTMENT OF SOCIAL SERVICES--SYRACUSE, NY
* 27-029-0414	NAR	10-29-84	ALBANY COUNTY DEPARTMENT OF SOCIAL SERVICES--ALBANY, NY
* 27-029-0415	NAR	11-29-84	WARREN COUNTY DEPARTMENT OF SOCIAL SERVICES--LAKE GEORGE, NY
* 27-029-0416	NAR	10-29-84	OPPORTUNITY FOR CHENANGO HEADSTART--NORWICH, NY
* 27-029-0417	NAR	10-01-84	BOOME COUNTY CHILD DEVELOPMENT COUNCIL--BINGHAMTON, NY
* 27-029-0418	NAR	11-29-84	EAST SIDE COMMUNITY CENTER--ROCHESTER, NY
* 27-029-0419	NAR	11-29-84	ONEIDA COUNTY DEPARTMENT OF SOCIAL SERVICES--UTICA, NY
* 27-029-0420	NAR	11-29-84	CARDINAL MCCLOSKEY CHILDREN--WHITE PLAINS, NY
* 27-029-0421	NAR	10-29-84	DAY CARE COUNCIL WESTCHESTER--WHITE PLAINS, NY
* 27-029-0422	NAR	11-29-84	SOUTHEAST BRONX NEIGHBORHOOD CENTER--BRONX, NY
* 27-029-0423	NAR	11-29-84	NICHOLAS CARDELL DAY CARE CENTER--NEW YORK, NY
* 27-029-0424	NAR	11-29-84	JAMES VARICK COMMUNITY CENTER--NEW YORK, NY
* 27-029-0425	NAR	11-29-84	CONCOURSE DAY CARE CENTER--BRONX, NY
* 27-029-0426	NAR	12-13-84	WESTSIDE COMMUNITY ALLIANCE DAY CARE--NEW YORK, NY
* 27-029-0427	NAR	11-29-84	RED BALLOON DAY CARE CENTER--NEW YORK, NY
* 27-029-0428	NAR	11-29-84	UNITED FED OF BLACK COMMUNITY ORGANIZATION--NEW YORK, NY
* 27-029-0429	NAR	11-29-84	PUERTO RICAN ASSOCIATION COMMUNITY AFFAIR--BRONX, NY
* 27-029-0430	NAR	11-29-84	HIGHBRIDGE ADVISORY COUNCIL--DAY CARE
* 27-029-0431	NAR	11-29-84	TREMONT CROTONA DAY CARE CENTER--BRONX, NY
* 27-029-0432	NAR	11-29-84	EAST BRONX NAACP DAY CARE CENTER--BRONX, NY
* 27-029-0433	NAR	11-29-84	BRONXDALE TENANTS LEAGUE DAY CARE CENTER--BRONX, NY
* 27-029-0434	NAR	10-25-84	MOSHOLU MONTEFLORE COMMUNITY CENTER--BRONX, NY
* 27-029-0435	NAR	12-13-84	BRONX RIVER NEIGHBORHOOD CENTER--BRONX, NY
* 27-029-0436	NAR	03-06-85	FRANK LYONS COMMUNITY ASSOCIATION--BRONX, NY
* 27-029-0437	NAR	10-29-84	HALLET COVE CHILD DEVELOPMENT--LONG ISLAND CITY, NY
* 27-029-0438	NAR	01-21-85	THE EDUCATION ALLIANCE CHILD CARE--NEW YORK, NY
* 27-029-0439	NAR	01-04-85	EAST ELMHURST DAY CARE CENTER--ELMHURST, NY
* 27-029-0440	NAR	03-25-85	THE CHILDRENS AID SOCIETY HEADSTART--NEW YORK, NY
* 27-029-0441	NAR	10-29-84	BELLEVUE DAY CARE CENTER INC--NEW YORK, NY
* 27-029-0442	NAR	01-01-85	LAURELTON SPRINGFIELD DAY CARE CENTER--LAURELTON, NY
* 27-029-0443	NAR	11-29-84	CONCILIO PUERTORRIQUENO DAY CARE CENTER--NEW YORK, NY
* 27-029-0444	NAR	01-25-85	COMMUNITY LIFE CENTER FAMILY DAY CARE--NEW YORK, NY
* 27-029-0445	NAR	03-25-85	CHURCH ON THE HILL INC--NEW YORK, NY
* 27-029-0446	NAR	10-31-84	HUDSON GUILD INC--FAMILY DAY CENTER--NEW YORK, NY
* 27-029-0447	NAR	11-29-84	JAMAICA DAY NURSERY INC--JAMAICA, NEW YORK
* 27-029-0448	NAR	03-12-85	SOCIETY FOR SEAMENS CHILDRENS--STATEN ISLAND, NY
* 27-029-0450	NAR	01-21-85	ASTORIA LIC NAACP FAMILY DAY CARE CENTER--LONG ISLAND CITY, NY
* 27-029-0451	NAR	11-29-84	QUEENSBRIDGE DAY CARE CENTER--FAMILY DAY CARE--LONG ISLAND CITY, NY
* 27-029-0452	NAR	03-25-85	LA HERMOSA DAY CARE CENTER--NEW YORK, NY
* 27-029-0453	NAR	03-25-85	QUEENS UNITED SOCIAL ACTION--SOUTH OZONE PARK, NY
* 27-029-0454	NAR	03-25-85	QUEENS UNITED SOCIAL ACTION--SOUTH OZONE PARK, NY

UNITED STATES DEPARTMENT OF AGRICULTURE
OFFICE OF INSPECTOR GENERAL -- AUDITING
AUDIT REPORTS RELEASED
BETWEEN OCTOBER 01, 1984 AND MARCH 31, 1985

AUDIT NUMBER	REGION	RELEASE DATE	TITLE
<u>AGENCY - FNS</u> <u>FOOD AND NUTRITION SERVICE</u> (Continued)			
* 27-029-0455	NAR	01-01-85	YORK NORTH QUEENS CHILD DEVELOPMENT--FLUSHING, NY
* 27-029-0456	NAR	11-29-84	KINGS BAY YM YWHA EARLY CHILD--BROOKLYN NY
* 27-029-0458	NAR	03-12-85	QUEENS COUNTY EDUCATORS TOMORROW--QUEENS VILLAGE, NY
* 27-029-0459	NAR	03-14-85	YESHIVATH KEHILATH YAKOV--BROOKLYN, NY
* 27-029-0460	NAR	01-04-85	STATEN ISLAND CHILDREN COUNCIL--STATEN ISLAND, NY
* 27-029-0461	NAR	03-12-85	SHIRLEY CHISOLM DAY CARE CENTER-PACIFIC--BROOKLYN, NY
* 27-029-0463	NAR	01-04-85	BETHEL WEEKSVILLE CHILD DEVELOPMENT--BROOKLYN, NY
* 27-029-0465	NAR	03-12-85	FORT GREEN SENIOR CITIZEN COUNCIL--BROOKLYN, NY
* 27-029-0466	NAR	03-25-85	UNITED TALMUDICAL ACADEMY--BROOKLYN, NY
* 27-029-0468	NAR	02-13-85	ST ANDREWS COMMUNITY DAY CARE CENTER--BROOKLYN, NY
* 27-029-0470	NAR	02-13-85	SPRING CREEK EARLY CHILDHOOD--BROOKLYN, NY
* 27-029-0471	NAR	02-13-85	THE NEW LIFE CHILD DEVELOPMENT CENTER--BROOKLYN, NY
* 27-029-0472	NAR	02-13-85	EAST NEW YORK DAY CARE SOCIETY FAMILY DAY CARE--BROOKLYN, NY
* 27-029-0473	NAR	02-13-85	PARK SLOPE NO CHILD DEVELOPMENT CENTER--BROOKLYN, NY
* 27-029-0474	NAR	02-13-85	COLONY SOUTH BROOKLYN HOUSES DAY CARE--BROOKLYN, NY
* 27-029-0475	NAR	02-13-85	FRIENDS OF CROWN HEIGHTS DAY CARE CENTER--BROOKLYN, NY
* 27-029-0476	NAR	02-13-85	200 CENTRAL AVENUE DAY CARE CENTER--BROOKLYN, NY
* 27-029-0477	NAR	02-13-85	WILLIAMSBURG CHILD DEVELOPMENT HEADSTART--BROOKLYN, NY
* 27-029-0479	NAR	02-13-85	COMMUNITY REDEMPTION FDN INC--BROOKLYN, NY
* 27-029-0481	NAR	02-13-85	ASSOCIATION OF BLACK SOCIAL WORKERS--BROOKLYN, NY
* 27-029-0483	NAR	11-29-84	ALIANZA DE DAMAS UNIDAS DE BRIKLYN INC--BROOKLYN, NY
* 27-029-0484	NAR	03-25-85	MISSION FOR TODAY--BROOKLYN, NY
* 27-029-0488	NAR	11-29-84	MALCOLM X DAY CARE CENTER INC--CORONA, NY
* 27-029-0490	NAR	02-06-85	GODDARD RIVERSIDE COMMUNITY COURT INC--NEW YORK, NY
* 27-029-0491	NAR	03-05-85	NASSAU COUNTY OF BLACK CLERGY--ROOSELVELT, NY
* 27-029-0493	NAR	03-25-85	ACTION FOR PROGRESS--NEW YORK, NY
* 27-029-0495	NAR	03-12-85	AFRO-AMERICAN PARENTS DAY CARE CENTER--JAMAICA, NY
* 27-029-0499	NAR	02-06-85	INWOOD NURSERY INC--NEW YORK, NY
* 27-029-0500	NAR	01-25-85	EMBASSY DAY CARE CENTER--BRONX, NY
* 27-029-0501	NAR	12-13-84	HUNTS POINT MULTISERVICE CENTER--BRONX, NY
* 27-029-0505	NAR	01-25-85	INTERCOMMUNITY RELATIONS--SPRING VALLEY, NY
* 27-029-0506	NAR	12-13-84	OLEAN CHILD DAY CARE CENTER--OLEAN, NY
* 27-029-0507	NAR	02-19-85	EGERTON DAY CARE CENTER--ROCHESTER, NY
27-031-0019	NER	03-29-85	MARYLAND WOMEN INFANTS AND CHILDREN PROGRAM AUDIT
* 27-031-0035	SWR	03-12-85	FNS - WOMEN INFANTS AND CHILDRENC-STATE OF LOUISIANA
27-097-0001	SER	10-02-84	REVIEW OF CHEESE PACKAGED FOR THE WIC PROGRAM IN MISSISSIPPI
27-099-0011	NAR	12-14-84	CONSOLIDATION OF FNS-CCFP ROAP ACTIVITIES PERFORMED BY CPAS
27-099-0012	NAR	12-13-84	AUDIT OF PROGRESSING CONTRACTS CLAIMS FARMLAND DAIRIES--NJ
27-099-0026	SWR	10-09-84	FNS - SNP-ST JOHN THE BAPTIST PARISH LA SCHOOL FOOD AUTHORITY
27-099-0027	SWR	02-11-85	FNS - EMERGENCYFOOD ASSISTANCE PROGRAM--TX
27-099-0040	SER	12-03-84	FNS - FOOD DISTRIBUTION PROGRAM AND NCP SYSTEM - SER
27-099-0069	MWR	10-29-84	TONYS FOOD SERVICE - FOOD PROCESSOR
27-099-0070	MWR	10-29-84	BETTER BAKED - FOOD PROCESSOR
27-541-0021	SER	11-08-84	FNS - TENNESSEE FOOD STAMP SYSTEM ENHANCEMENTS--NASHVILLE, TN
27-541-0022	SER	01-09-85	FNS - DEVELOPMENT OF SC FOOD STAMP COMPUTER SYSTEM-SURVEY
27-541-0023	SER	01-09-85	FNS - CNP-GAINESVILLE AUTO TERM ON-LINE RESOURCE SYSTEM (GATORS)
* 27-545-0021	NER	10-01-84	FNS - POSTAWARD AUDIT, NATIONAL ACADEMY OF SCIENCES--D.C.
* 27-545-0024	NAR	12-18-84	FNS - PREAWARD AUDIT MATHEMATICA POLICY
* 27-545-0031	NER	10-19-84	INCURRED COSTS-FY81/82, SOCIAL & SCIENTIFIC SYSTEM--WASHINGTON, DC
* 27-545-0032	NER	12-28-84	COST OVERRUN PROPOSAL-WESTAT, INC--ROCKVILLE, MD

UNITED STATES DEPARTMENT OF AGRICULTURE
OFFICE OF INSPECTOR GENERAL -- AUDITING
AUDIT REPORTS RELEASED
BETWEEN OCTOBER 01, 1984 AND MARCH 31, 1985

<u>AUDIT NUMBER</u>	<u>REGION</u>	<u>RELEASE DATE</u>	<u>TITLE</u>
<u>AGENCY - FNS</u> <u>FOOD AND NUTRITION SERVICE</u> (Continued)			
27-639-0004	MWR	02-14-85	FNS - CCFP MONITORING OF QCCI FIN. ACTIVITIES--PLYMOUTH, MN
27-645-0002	MWR	10-25-84	SPECIAL IMPACT AUDIT OF FNS-FINANCIAL MANAGEMENT
27-648-0002	SER	01-29-85	FNS - MANAGEMENT OF FOOD STAMP CLAIMS - NATIONWIDE AUDIT
27-651-0001	MWR	03-21-85	EVALUATION OF FOOD PROCESSORS AND THE NATIONAL COMM. PROC SYSTEM
27-652-0001	NER	01-03-85	SURVEY OF FNS-FOOD STAMP PROGRAM JOB SEARCH PROG
TOTAL	FNS	FOOD AND NUTRITION SERVICE	- 293
 <u>AGENCY - FSIS</u> <u>FOOD SAFETY AND INSPECTION SERVICE</u>			
* 38-092-0003	SER	10-01-84	A-87 INDIRECT COST AUDIT OF MS DEPT OF AGRICULTURE
* 38-092-0004	SER	10-01-84	A-87 INDIRECT COST AUDIT OF FLA DEPT OF AGR AND CONS SERVICE
TOTAL	FSIS	FOOD SAFETY AND INSPECTION SERVICE	- 02
 <u>AGENCY - FAS</u> <u>FOREIGN AGRICULTURAL SERVICE</u>			
07-099-0005	NER	02-07-85	SURVEY, FAS EXPORT CREDIT PROGRAMS
TOTAL	FAS	FOREIGN AGRICULTURAL SERVICE	- 01
 <u>AGENCY - FS</u> <u>FOREST SERVICE</u>			
* 08-092-0001	SER	10-01-84	A-87 INDIRECT COST AUDIT OF ALABAMA FORESTRY COMMISSION
* 08-092-0002	SER	02-05-85	A-87 INDIRECT COST AUDIT OF KY DEPT OF NATURAL RES AND ENVIROMENT
08-097-0008	WR	11-09-84	FS - EVALUATION OF HELICOPTER AGREEMENT WITH WASHINGTON STATE
08-099-0006	NER	03-29-85	SURVEY FS INFORMATION STAFF
08-099-0007	SER	12-26-84	USE OF ADMINISTRATIVE CABINS - FS REGION 8
08-099-0061	WR	01-07-85	FS - REVIEW OF LEASING CONTRACTS--PORTLAND, OR
08-530-0003	FMS	01-31-85	FOREST SERVICE DISTRIBUTIVE PROCESSING SYSTEM-IMPLEMENTATION
* 08-545-0013	NER	10-01-84	INCURRED COST AUDIT INTERNATIONAL BUSINESS SERVICE--DC
08-628-0001	WR	03-29-85	SPECIAL IMPACT-FINANCIAL CONTROLS IN THE FOREST SERVICE
TOTAL	FS	FOREST SERVICE	- 09

UNITED STATES DEPARTMENT OF AGRICULTURE
OFFICE OF INSPECTOR GENERAL -- AUDITING
AUDIT REPORTS RELEASED
BETWEEN OCTOBER 01, 1984 AND MARCH 31, 1985

<u>AUDIT NUMBER</u>	<u>REGION</u>	<u>RELEASE DATE</u>	<u>TITLE</u>	
<u>AGENCY - OFM OFFICE OF FINANCE AND MANAGEMENT</u>				
43-099-0008	FMS	02-15-85	CONTROLS OVER NFC OPERATED PAYMENT SYSTEMS--NEW ORLEANS, LA	
TOTAL	OFM	OFFICE OF FINANCE AND MANAGEMENT		- 01
 <u>AGENCY - OGPA OFFICE OF GOVERNMENTAL AND PUBLIC AFFAIRS</u>				
18-001-0001	NER	03-08-85	OGPA - SURVEY OF USDA REDUCTION OF FEDERAL PUB.--D.C.	
TOTAL	OGPA	OFFICE OF GOVERNMENTAL AND PUBLIC AFFAIRS		- 01
 <u>AGENCY - OIRM OFFICE OF INFORMATION RESOURCES MANAGEMENT</u>				
58-530-0001	FMS	10-19-84	WASHINGTON COMPUTER CENTER UPRGRADE	
58-530-0002	FMS	11-30-84	FORT COLLINS COMPUTER CENTER UP-GRADE-OIRM--WASHINGTON DC	
TOTAL	OIRM	OFFICE OF INFORMATION RESOURCES MANAGEMENT		- 02
 <u>AGENCY - OIG OFFICE OF INSPECTOR GENERAL</u>				
42-099-0004	NER	01-11-85	OIG MANAGEMENT SUPPORT	
42-099-0011	SER	12-07-84	OIG MANAGEMENT SUPPORT	
TOTAL	OIG	OFFICE OF INSPECTOR GENERAL		- 02
 <u>AGENCY - REA RURAL ELECTRIFICATION ADMINISTRATION</u>				
09-099-0003	SWR	03-29-85	REA - AUDIT OF TELEPHONE LOANS IN SUGARLAND, TX	
09-099-0004	SWR	02-04-85	REA - AUDIT OF CONTRACTS FUNDED BY REA	
TOTAL	REA	RURAL ELECTRIFICATION ADMINISTRATION		- 02

UNITED STATES DEPARTMENT OF AGRICULTURE
OFFICE OF INSPECTOR GENERAL -- AUDITING
AUDIT REPORTS RELEASED
BETWEEN OCTOBER 01, 1984 AND MARCH 31, 1985

<u>AUDIT NUMBER</u>	<u>REGION</u>	<u>RELEASE DATE</u>	<u>TITLE</u>
<u>AGENCY - SEA</u>	<u>SCIENCE AND EDUCATION ADMINISTRATION</u>		
40-545-0017	NER	10-01-84	SEA - EQUIT. ADJUST. CLAIM, WR MOORE ELECTRIC CO.--LANHAM, MD
* 40-545-0020	NER	10-01-84	SEA - POSTAWARD AUDIT-NATIONAL ACADEMY OF SCIENCES--D.C.
* 40-545-0029	NER	01-23-85	SEA - PREAWARD AUDIT-CENTENNIAL ONE, INC--CROFTON, MD
* 40-545-0030	NER	03-22-85	SEA - PREAWARD AUDIT-SUGGS TRANPORTATION SERVICES INC--CLINTON, MD
40-606-0002	SER	01-03-85	CSRS MANAGEMENT OF RESEARCH--WASHINGTON, D.C.
TOTAL	SEA	SCIENCE AND EDUCATION ADMINISTRATION	- 05

<u>AGENCY - SCS</u>	<u>SOIL CONSERVATION SERVICE</u>		
10-002-0001	SWR	01-22-85	SCS - COMPLIANCE ASPECTS PL534 FLOOD PREVENTION PROJECTS
10-099-0005	NER	02-27-85	SCS - ASSESSING AND COLLECTING USER FEES--DC
10-545-0004	SER	10-05-84	AUDIT OF HILL BROS CONSTRUCTION COUNTY PRICE PROPOSAL
10-545-0005	SER	12-26-84	AUDIT OF MID-SOUTH CONSTRUCTORS, INC--CONTRACT MODIFICATION
* 10-545-0014	NER	11-08-84	PREAWARD AUDIT, THOMAS M. DURKIN AND SON, INC--PHILADELPHIA, PA
* 10-545-0015	NER	11-19-84	OVERHEAD RATE STUDY-M&M EQUIPMENT SALES COMPANY--BURGETTSTOWN, PA
* 10-545-0016	NER	01-07-85	PREAWARD AUDIT-KENNETH DUNN COMPANY, INC--ST. ALBANS, WVA
* 10-545-0017	NER	01-24-85	PREAWARD AUDIT-EARTHMOVERS UNLIMITED, INC--TYRONE, PA
TOTAL	SCS	SOIL CONSERVATION SERVICE	- 08

<u>AGENCY - MULT</u>	<u>MULTIAGENCY/DIVISION CODE</u>		
50-099-0002	SER	11-30-84	MONITORING DISASTER PROGRAMS ELIGIBILITY ACCOUNTABILITY
50-099-0007	SER	03-25-85	UTILIZATION OF LEASED VEHICLES
50-099-0008	SER	02-22-85	MULTIAGENCY FMHA-ASCS MARKING OF LIENS ON P'NUT MARKETING CARDS
50-099-0022	NER	10-19-84	ACTIVITIES OF FORMER USDA EMPLOYEES
50-099-0031	FMS	02-11-85	PERSONNEL MANAGEMENT INFORMATION SYSTEM--NEW ORLEANS, LA
50-550-0008	NER	03-22-85	ASCS/FAS COMPUTER CENTER--D.C.
50-560-0009	NER	10-25-84	A-102 - WEST VIRGINIA DEPARTMENT OF AGRICULTURE 7/1/81 TO 6/30/83
50-560-0009	GPR	10-19-84	A-102 - KANSAS CONSERVATION COMMISSION--TOPEKA, KS
50-560-0010	NER	12-19-84	A-102 - AUDIT OF KENT COUNTY MARYLAND FOR YEAR ENDED 6/30/84
50-560-0011	NER	12-19-84	A-102 - AUDIT CAMBRIA COUNTY PLANNING COMM FOR YEARS ENDED 84 & 85
50-560-0011	GPR	11-14-84	A-102 - IOWA DEPARTMENT OF AGRICULTURE (FY 83)--DES MOINES, IA
50-560-0012	GPR	01-22-85	A-102 - KANSAS STATE BOARD OF AGRICULTURE (FY 81 & 82)--TOPEKA, KS
50-560-0013	SER	10-12-84	A-102 - ATT P - FLORIDA DEPT OF HEALTH AND REHABILITATION SERVICES
50-560-0013	SWR	10-01-84	A-102 - ATT P TEXAS ANIMAL HEALTH COMMISSION
50-560-0013	GPR	01-22-85	A-102 - NEBRASKA DEPARTMENT OF AGRICULTURE (FY 83)--LINCOLN, NE
50-560-0014	SWR	10-09-84	A-102 - ATT P ARK DEPT OF HUMAN SERVICES DIV OF COMMUNITY SERVICES
50-560-0014	GPR	11-08-84	A-102 - KANSAS ANIMAL HEALTH DEPARTMENT (FY 81 & 82)--TOPEKA, KS
50-560-0015	SWR	12-26-84	A-102 - ATT P ARK STATE PLANT BOARD LITTLE ROCK - JUNE 30, 1984
50-560-0015	GPR	11-19-84	A-102 - KANSAS GRAIN INSPECTION DEPARTMENT--TOPEKA, KS
50-560-0016	SWR	01-09-85	A-102 - ATT P NEW MEXICO LIVESTOCK BOARD
50-560-0016	GPR	12-05-84	A-102 - IOWA DEPARTMENT OF SOIL CONSER (FY 82)--DES MOINES, IA

UNITED STATES DEPARTMENT OF AGRICULTURE
OFFICE OF INSPECTOR GENERAL -- AUDITING
AUDIT REPORTS RELEASED
BETWEEN OCTOBER 01, 1984 AND MARCH 31, 1985

<u>AUDIT NUMBER</u>	<u>REGION</u>	<u>RELEASE DATE</u>	<u>TITLE</u>
<u>AGENCY - MULT</u>	<u>MULTIAGENCY/DIVISION CODE</u>	(Continued)	
50-560-0017	SWR	01-24-85	A-102 - ATT P ARKANSAS DHS SOCIAL SERVICES DIVISION
50-560-0017	GPR	01-09-85	A-102 - MISSOURI DEPARTMENT OF AGRICULTURE--JEFFERSON CITY, MO
50-560-0018	GPR	01-31-85	A-102 - IOWA DEPARTMENT OF SOIL CONSER (FY 83)--DES MOINES, IA
50-560-0020	GPR	01-16-85	A-102 - WYOMING DEPARTMENT OF PUBLIC LANDS (FY83&84)--CHEYENNE, WY
50-560-0037	WR	11-05-84	A-102 - AUDIT OF THE WASHINGTON STATE DEPARTMENT OF AGRICULTURE
50-560-0038	WR	11-14-84	A-102 - TAHOE REGIONAL PLANNING AGENCY
50-560-0039	WR	01-31-85	A-102 - AUDIT REPORT ON THE CITY OF SEATTLE, WA
50-560-0040	WR	03-07-85	A-102 - AUDIT-ALASKA DEPARTMENT OF NATURAL RESOURCES
50-560-0041	WR	12-05-84	A-102 - SPECIAL PURPOSE DISTRICTS--SPOKANE COUNTY, WA
50-560-0044	WR	02-12-85	A-102 - AUDIT REPORT ON THE CITY OF BURLINGTON, WASHINGTON
50-560-0045	WR	02-12-85	A-102 - AUDIT REPORT ON THE TOWN OF COUPEVILLE, WA
50-560-0047	WR	02-22-85	SPECIAL PURPOSE DISTRICTS--SPOKANE COUNTY, WASHINGTON
50-615-0175	NER	10-29-84	A-88 AUDIT, UNIVERSITY OF CALIF DAVIS RECHARGE CENTER BILLINGS
50-615-0176	NER	12-20-84	A-88 REVIEW OF ALLEGED MISAPPROPRIATION OF FUNDS 78-83
50-649-0001	SWR	03-24-85	SCS AND FS--PL 524--FLOOD PREVENTION PROJECTS--WASHINGTON, D.C.
50-807-0002	NER	10-01-84	USDA EVALUATION OF INTERNAL CONTROL PROCESS, FY 1984
50-807-0003	NER	12-19-84	USDA INTERNAL CONTROL REVIEW PROCESS FY 84
TOTAL	MULT	MULTI-AGENCY/DIVISION CODE	- 38
TOTAL		RELEASED NATIONWIDE	- 484
TOTAL		UNDER CONTRACT	- 277