



Annual Plan Fiscal Year 2023



November 2022

Message from the Inspector General

The U.S. Department of Agriculture (USDA) Office of Inspector General's (OIG) *Annual Plan for Fiscal Year 2023 (Annual Plan)* describes how OIG plans to accomplish its mission of promoting economy, efficiency, effectiveness, and integrity in the delivery of USDA programs during the fiscal year (FY). Our *Annual Plan* is aligned with OIG's *Five-Year Strategic Mission and Diversity and Inclusion Plan—Fiscal Years 2020–2024*, which established our current goals and objectives. This *Annual Plan* focuses on critical USDA programs and activities of national importance.

As we enter FY 2023, we are fully engaged in our expanded oversight responsibilities for USDA programs funded or authorized by two major laws enacted this past year. In November 2021, the Infrastructure Investment and

Jobs Act (IIJA)¹ was signed into law, providing USDA with more than \$8.3 billion in funding. Of this amount, over \$2.9 billion is directed toward broadband loans and grants, watershed and flood prevention operations, and a new bioproduct pilot program using agricultural commodities. The Act also provided more than \$5.4 billion for forestry programs designed to reduce wildland fire risk and restore ecosystems, and provided over \$27 million to OIG to oversee those forestry programs funded through the Act. OIG received more than \$27 million from the IIJA to oversee the forestry programs that were funded through the Act.

In August 2022, the Inflation Reduction Act of 2022² was signed into law, providing USDA with more than \$44 billion for conservation, rural development, agricultural development,

and forestry programs. OIG did not receive any oversight funds through this legislation; however, during FY 2023 we will monitor USDA's implementation of the Act and assess key risks as we plan oversight work of USDA's entire portfolio of programs and activities.

The persistence of the coronavirus disease 2019 (COVID-19) pandemic continues to be a factor in our *Annual Plan*. Since March 2020, Congress has enacted four public laws in response to the COVID-19 pandemic: the Coronavirus Aid, Relief, and Economic Security (CARES) Act;³ the Families First Coronavirus Response Act;⁴ the Coronavirus Response and Relief Supplemental Appropriations Act, 2021;⁵ and the American Rescue Plan of 2021.⁶ The first two laws, as of January 2021, provided more than \$54.7 billion to USDA for pandemic relief activities. The third law provided more than

¹Pub. L. No. 117-58, 135 Stat. 429.

²Pub. L. No. 117-169 (2022).

³Pub. L. No. 116-136, 134 Stat. 281.

⁴Pub. L. No. 116-127, 134 Stat. 178.

⁵Pub. L. No. 116-260, div. M, 134 Stat. 1182, 1909.

⁶Pub. L. No. 117-2, 135 Stat. 4.

Message from the Inspector General (continued)

\$13.3 billion, while the fourth law provided more than \$9.5 billion in additional funding.

OIG has received more than \$3.2 million for COVID-19 program oversight. Although we had expended virtually all of those funds as of FY 2021 yearend, we continue to actively oversee USDA programs executed in response to COVID-19. These activities, as well as those related to the safety and wellness of USDA employees, are reflected in this *Annual Plan*.

OIG is also an active member of the Pandemic Response Accountability Committee (PRAC), which promotes transparency and conducts and supports oversight of covered funds and the coronavirus response to: (1) prevent and detect fraud, waste, abuse, and mismanagement; and (2) mitigate major risks that cut across program and agency boundaries. OIG participates in various PRAC activities, including program transparency, data analytics, audits, and investigative activities.

Our *Annual Plan* focuses on our oversight of critical USDA programs and activities of national importance to strengthen USDA's ability to protect public health and safety and to secure agricultural and Departmental resources, deliver program assistance with integrity and effectiveness, and achieve results-oriented performance. Our audits, inspections, investigations, and proactive work in data analytics continue to address the need for safety and security and prevent fraud, waste, and abuse in Department programs and operations. For example, we are reviewing the Animal and Plant Health Inspection Service (APHIS) Wildlife Services' investigations of livestock deaths purportedly caused by Mexican gray wolves. We also investigate threats involving the safety of meat, poultry, and egg products to ensure timely response and initiation of appropriate corrective actions to protect the public from food tampering or tainted food. This oversight entails enforcing a diverse portfolio of Federal laws related to criminal and civil violations

and policies related to administrative violations. It also includes conducting critical investigations to both respond to and prevent fraud, waste, and abuse in USDA programs and operations. As part of this oversight, we use data analytics and visualization methodologies to enhance transparency related to significant USDA programs, including its IJJA-related programs.

Other reviews help USDA strengthen program integrity. For example, we are assessing the Rural Utilities Service's (RUS) Rural E-Connectivity Pilot Program award process. Furthermore, our investigations continue to address allegations concerning the Supplemental Nutrition Assistance Program (SNAP), crop insurance, indemnity payments, grants, and loans to ensure that entitlements and benefits are distributed based on eligibility and used for their intended purposes. In addition, we are updating our procurement business intelligence tool to include IJJA-related contract data to support audit and investigations activities.

Message from the Inspector General (continued)

Our audits, inspections, investigations, and analytical products also help USDA strengthen the Department's ability to achieve results-oriented performance. They focus on areas such as improved financial management, accountability, and outreach activities. For example, we are evaluating USDA's transfers of funds into the Shared Cost Program and Working Capital Fund. We are also assessing the IIJA-funded Community Wildfire Defense Grants program. In addition, our investigators focus on certain allegations of employee misconduct throughout the Department, including investigations of alleged senior management misconduct and whistleblower reprisal complaints.

This *Annual Plan* also demonstrates our commitment to improving our own operational efficiency and effectiveness. OIG will continue work on an internal organizational improvement initiative in support of its two operational goals: advancing a creative, forward-thinking organization by leveraging the strength of a high-performing, diverse, and

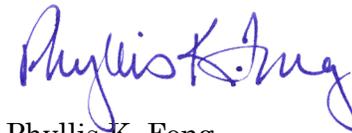
inclusive workforce; and advancing OIG operations and efficiency by embracing continuous improvement and optimizing enterprise resources. This initiative includes workforce planning and talent management. We have several initiatives in FY 2023 to further develop our strategies and measures for succession planning and knowledge management. In addition, we continue to mature and develop evidence-based business intelligence products that will further enhance OIG's ability to plan and execute its core mission and administrative functions.

The *Annual Plan* continues OIG's commitment to accomplishing our strategic goals while ensuring that we remain true to our core values as stated in OIG's *Five-Year Strategic Mission and Diversity and Inclusion Plan—Fiscal Years 2020–2024*. Our core values—the principles of integrity, objectivity, and diversity and inclusion—guide our decision making. We are committed to the highest degree of ethical conduct and to meeting or exceeding the applicable

quality standards in the work we perform. Furthermore, we maintain an independent perspective based on impartial research, critical thinking, and a close examination of facts.

We embrace diversity—the uniqueness of backgrounds, skills, and beliefs—and promote inclusion—creating an environment where each individual feels welcomed and a valued part of the organization. Also, we believe diversity strengthens and inclusion empowers, and together they propel OIG forward as a high-performing organization.

OIG looks forward to continuing our collaborative working relationship with the Secretary, Deputy Secretary, and Congress as we strive to provide effective oversight of USDA programs in FY 2023.



Phyllis K. Fong

Inspector General

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Introduction

OIG's *Five-Year Strategic Mission and Diversity and Inclusion Plan—Fiscal Years 2020-2024* establishes our mission, vision, and goals for 5 years. Our mission is to promote the economy, efficiency, and integrity of USDA programs and operations through audits, investigations, inspections, data analytics, and reviews. We accomplish our mission by way of an organizational culture that embraces the value and dignity of all individuals and encourages innovation, trust, and positive change through a diverse and inclusive workforce. Our work advances the value, safety and security, and integrity of USDA programs and operations. We are committed to this shared vision and continually strive for excellence by leveraging diversity of thoughts and perspectives and empowering employees to succeed.

OIG is committed to providing a positive return on the U.S. taxpayers' investment by planning our work to address the issues of greatest importance and achieve the most significant results. This *Annual Plan* presents the FY 2023 work that



Figure 1. Workers thinning seedlings in a greenhouse. Photo by Preston Keres from USDA's Flickr account. It does not depict any particular audit or investigation.

OIG intends to undertake in support of our *Five-Year Strategic Mission and Diversity and Inclusion Plan—Fiscal Years 2020 – 2024*.

Resources and Organization

As documented in our *Five-Year Strategic Mission and Diversity and Inclusion Plan—Fiscal Years 2020–2024*, USDA has approximately 300 programs that assist food and nutrition recipients, farm and ranch operations, other rural businesses, future-focused research scientists, and responders to wildland fires and other disasters. Our planning and work initiation is informed by a variety of sources, including OIG self-generated ideas and proposals; data analytics; complaints received via various means, including the OIG Hotline; Congressional requests; requests from the Secretary; USDA Agency referrals; and referrals from outside agencies. In developing this *Annual Plan* for the three mission goals, we assessed potential work using risk-based methodologies related to USDA programs, strategic alignment with our three mission goals, anticipated outcomes, and resource requirements.

We believe this *Annual Plan* represents a balanced and achievable set of performance objectives. However, given the diversity of USDA programs,

commencement of IIJA and Inflation Reduction Act oversight, continued oversight of USDA’s COVID-19 response, and the potential for additional disaster response oversight, OIG has identified factors that could potentially affect the achievement of OIG’s strategic goals and related work described in this *Annual Plan*:

Factor 1: Challenges recruiting, hiring, and retaining sufficient personnel to meet stakeholder demands for OIG services.

Factor 2: Budgetary challenges that impact OIG’s ability to achieve a workforce adequate for our oversight responsibilities, support mission-critical activities, and keep pace with technological advancement.

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

Adjustments may become necessary due to shifting priorities, available resources, or other unforeseen circumstances, such as requests from

the Secretary, Departmental leaders, or Congress. Throughout the fiscal year, we will measure our progress towards achieving the performance objectives and will report our results through our semiannual reports to Congress.

FY 2023 Work Plan

Mission Goals

The following is a summary of the work we plan in support of our FY 2023 strategic mission goals.



Figure 2. Chickens are carried through a poultry slaughterhouse on mechanical arms. USDA Food Safety and Inspection Service inspectors are on site to ensure the chicken is processed in accordance with USDA regulations. Photo by Alice Welch from USDA's Flickr account. It does not depict any particular audit or investigation.

Goal 1

Strengthen USDA's ability to protect public health and safety and to secure agricultural and Department resources.

We expect to use approximately 17 percent of our audit and 15 percent of our investigative resources in achieving this goal.⁷

Our audit work focuses on assessing management control systems designed to ensure that the Department is

⁷ While all OIG components contribute to each goal, we can currently quantify and project only the audit and investigation resources employed.

effectively protecting consumers and the Nation's agricultural resources. Our audit work also focuses on the security and management of the Department's information technology (IT) resources. Our investigative work focuses on addressing the ongoing challenges of agricultural inspection activities, such as issues related to organically grown items, employee safety, the smuggling of prohibited food items (including organic food items), homeland security concerns, and crimes impacting animal health and safety.

For FY 2023, our priorities include the following:

- Evaluate the effectiveness of the Food Safety and Inspection Service's (FSIS) New Poultry Inspection System by reviewing inspection activities in chicken slaughter plants that have implemented the program.
- Continue to review APHIS Wildlife Services' investigations of livestock deaths in relation to Mexican gray wolves.
- Review the adequacy of APHIS' Wildlife Services controls to
 - ensure dog breeder compliance and assess whether previously identified deficiencies have been mitigated.
- Continue to evaluate APHIS' oversight of response activities related to cattle disease incidents for the tuberculosis, brucellosis, and bovine spongiform encephalopathy programs.
- Provide technical oversight for the contracted FY 2023 Federal Information Security Modernization Act audit.
- Continue to determine whether USDA has fully implemented selected requirements surrounding known information system exploited vulnerabilities in accordance with the Department of Homeland Security, Cybersecurity and Infrastructure Security Agency's Binding Operational Directives 19-02 and 22-01.
- Continue to determine the likely level of sophistication an attacker would need to compromise selected USDA systems or data.



Figure 3. Cattle on a ranch. Photo by Kirsten Strough from USDA's Flickr account. It does not depict any particular audit or investigation.



Figure 4. Eggs prior to inspection. Photo by Preston Keres from USDA's Flickr account. It does not depict any particular audit or investigation.

- Continue to evaluate National Institute of Standards and Technology's Secure Software Development Framework as it is applied to USDA's security requirements of mobile applications.
- Continue to investigate threats involving the safety of meat, poultry, and egg products to ensure timely response and initiation of appropriate corrective actions to protect the public from food tampering or tainted food.
- Continue to receive, process, work, and, as appropriate, refer allegations regarding unsafe work practices in food processing facilities.
- Continue to respond to threats against USDA employees that aim to impede their missions.

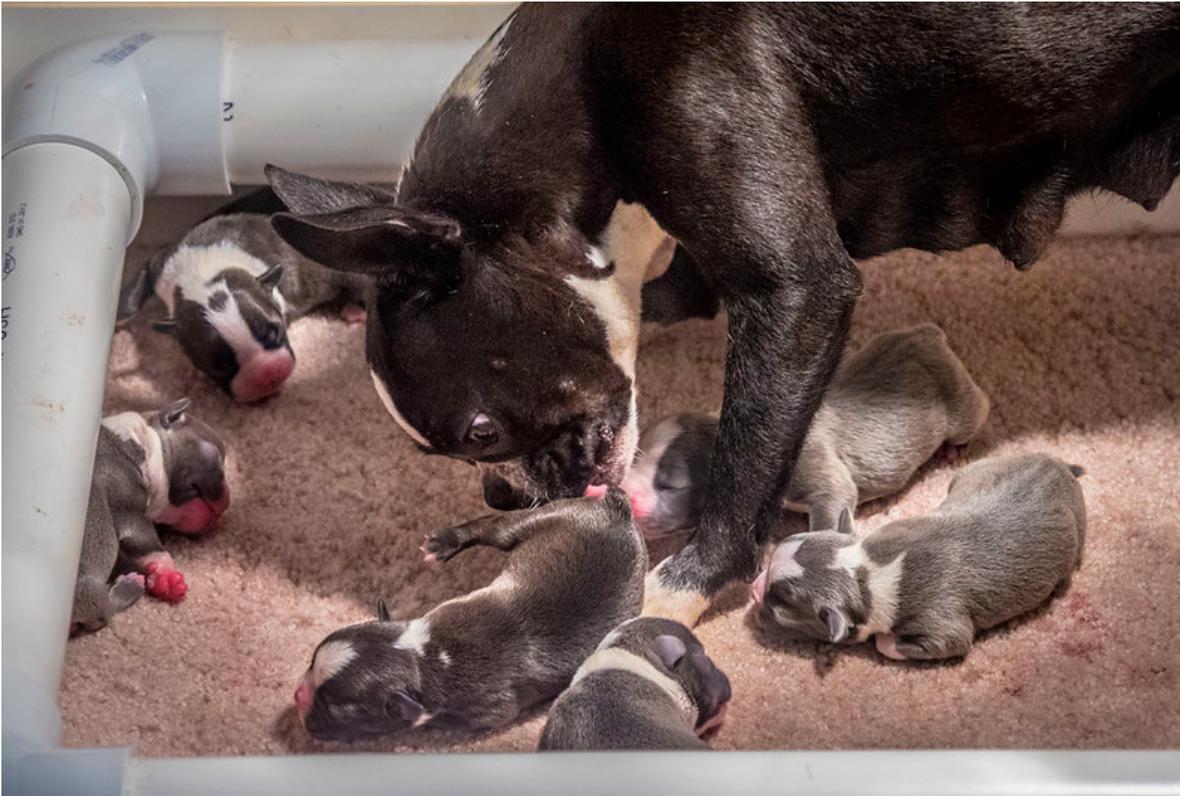


Figure 5. A mother tends to her puppies at a family owned and operated kennel licensed by USDA. Photo by Preston Keres from USDA's Flickr account. It does not depict any particular audit or investigation.

- Continue to participate in a liaison capacity with the USDA Security Council and the Workplace Violence Subcommittee to enhance the safety of USDA personnel and facilities.
- Continue to work with the Department and the various State Departments of Agriculture on all ongoing investigations to reach successful conclusions, and enhanced liaison engagement with program officials to ensure the proper reporting of program violations to OIG.
- Continue to address Forest Service (FS) fire personnel entrapment and/or “burn over” deaths through the deployment of Wildland Fire Investigations Team members.
- Strengthen relationships and commit to strategies to address animal fighting investigative initiatives, including task force engagement across Federal, State, local, and nongovernmental organizations to prosecute such crimes.
- Continue to implement the recently published new body-worn camera policy and ensure compliance with the updated Use of Force Directive.

Goal 2

Strengthen USDA's ability to deliver program assistance with integrity and effectiveness.

We expect to use approximately 22 percent of our audit and 75 percent of our investigative resources to accomplish this goal. Our focus includes assessing internal controls and identifying risk indicators that should increase both OIG's and USDA's ability to detect and prevent program abuse and criminal activity. Integrity in the various benefit and entitlement programs of USDA, including programs that provide payments directly or indirectly to individuals and/or entities, is a primary investigative focus.

For FY 2023, our priorities include the following:

- Continue to proactively identify and investigate fraudulent activity concerning RUS' expansion of high-speed internet broadband programs.



Figure 6. A worker secures lines for efforts in installing fiber optic cables to existing electrical poles, which will bring dependable high-speed broadband to the surrounding area for the first time. Photo by Preston Keres from USDA's Flickr account. It does not depict any particular audit or investigation.

- Continue to assess the Farm Service Agency's (FSA) process to calculate Conservation Reserve Program payments.
- Continue to determine if the Natural Resources Conservation Service (NRCS) ensures Conservation Stewardship Program participants maintain control of land.
- Continue to evaluate NRCS' Environmental Quality Incentives Program payment schedule process.



Figure 7. Honeybees congregate on a honey frame. The owners enrolled the cropland surrounding their hives into the Conservation Reserve Program, converting it to a grass filter strip with pollinator plants intermixed. Photo by Brandon O'Connor from USDA's Flickr account. It does not depict any particular audit or investigation.

- Continue to evaluate the Risk Management Agency's (RMA) implementation and administration of hemp crop provisions.
- Continue to evaluate RUS' use of funds for Water and Waste program grants.
- Continue to assess RUS' Rural eConnectivity Pilot Program award process. In addition, after this engagement is finalized, we will use the results to assess potential impact to distribution on IIJA funds in this program.
- Evaluate the Food and Nutrition Service's (FNS) oversight of States' SNAP eligibility systems.
- Proactively identify and initiate investigations into fraud involving IIJA-funded projects.
- Continue to investigate allegations of fraud in USDA's hurricane and other disaster relief and assistance programs such as crop insurance, indemnity payments, and grants and loans.

- Continue to investigate allegations concerning FNS feeding programs such as the Summer Food Service Program, the Child and Adult Care Food Program, the National School Lunch Program, and the Special Supplemental Nutrition Program for Women, Infants, and Children.
- Continue to investigate SNAP fraud using available investigative resources.
- Continue to review and investigate allegations of fraud and mismanagement in FSA and RMA programs.
- Continue to investigate allegations of fraud related to Coronavirus Food Assistance Program and other COVID-19-funded programs.
- Continue to investigate allegations concerning the FSA Market Facilitation Program trade aid to farmers.
- Continue to determine the effectiveness of controls over the Market Access Program.

- Continue to develop and enhance a business intelligence tool to provide a holistic view of producer data, current and historical, to support a variety of audit and investigations activities.
- Continue to improve the capability of our procurement business intelligence tool to provide a comprehensive view of

USDA contract data to support audit and investigations activities, including IIJA-related contracts.

- Develop and host a public-facing dashboard that tracks USDA IIJA funds.



Figure 8. Pumpkins growing at a farm. The farm has been enrolled in multiple Natural Resources Conservation Service programs, including the Environmental Quality Incentives Program, to help address resource concerns on its land. Photo by Brandon O'Connor from USDA's Flickr account. It does not depict any particular audit or investigation.

Goal 3

Strengthen USDA's ability to achieve results-oriented performance.

We expect to use approximately 61 percent of our audit and 10 percent of our investigative resources to accomplish this goal. Our audit focus includes areas such as financial management, accountability, and outreach activities. Our investigative focus is in areas such as mismanagement, employee misconduct, and criminal misuse of agency IT resources.

For FY 2023, our mandated and priority work includes the following:

- Conduct or continue to conduct integrated oversight of the funding provided to FS by IIJA. Review program information for transparency and disclosure, perform data analytics on relative data sets for integrity and quality, inspect key aspects of the internal control environment, and review the implementation of the program. Conduct reviews for the following FS programs and areas:

- Capital Improvement and Maintenance— Legacy Road and Trail Remediation Program
- Community Wildfire Defense Grant Program
- Federal Wildland Firefighter Training, Salaries, and Expenses
- Hazardous Fuels Management Program
- Landscape Scale Restoration Water Quality and Fish Passage Program



Figure 9. Wildfire near a national forest administered by USDA. The Infrastructure Investment and Jobs Act provides \$245 million in direct Federal spending, interagency agreements, cooperative agreements and/or grants, and possibly contracts. This preparedness program funds a range of actions that helps the Federal Government prepare to respond to wildland fires. Photo by Lance Cheung from USDA's Flickr account. It does not depict any particular audit or investigation.



Figure 10. A small watermelon sits in a field on a farm that also grows cantaloupe, pumpkins, squash, onions, peppers, cucumbers, tomatoes, and zucchini. The farm participates in the Farm Service Agency's Noninsured Crop Disaster Assistance Program, which provides financial assistance in the event of natural disaster that causes crop loss or prevented planting in order to help producers recoup costs. Photo by Preston Keres from USDA's Flickr account. It does not depict any particular audit or investigation.

- Restoration Projects on Federal/non-Federal Land
- Continue to conduct audits of the FYs 2022 and 2021 USDA consolidated financial statements and the financial statements of four stand-alone agencies and entities: the Commodity Credit Corporation (CCC), the Federal Crop Insurance Corporation, NRCS, and Rural Development (RD).
- Determine whether FSA implemented effective corrective actions to address the root cause of Noninsured Crop Disaster Assistance improper payments and mitigate the program's improper payment rate.
- Determine whether RUS awarded Distance Learning and Telemedicine Program funds in accordance with laws and regulations, including the IIJA.
- Evaluate the Foreign Agricultural Service's (FAS) controls over grant funding for the McGovern-Dole International Food for Education and Child Nutrition Program.
- Evaluate the Office of the Assistant Secretary for Civil Rights' (OASCR) equal employment opportunity (EEO) complaints process and allegations of process mismanagement.

- Continue to evaluate USDA's transfers of funds into the Shared Cost Program and Working Capital Fund. Address allegations of human smuggling or trafficking related to USDA programs and operations.
- Continue to expand our working relationship with FS' Office of Professional Responsibility in our joint efforts to investigate allegations of sexual harassment, bullying, and hostile work environment within FS.
- Continue to address allegations of senior management misconduct, whistleblower reprisal complaints, other statutorily mandated requirements and investigations, and sensitive allegations.
- Continue to direct resources to investigate allegations involving child pornography.
- Continue to enhance USDA employee awareness of the Whistleblower Protection Act requirements.



Figure 11. Forestland that the land owner enrolled in the Natural Resources Conservation Service's Conservation Stewardship Program to complete herbaceous weed treatment, help facilitate oak forest regeneration, and plant conservation cover for pollinators and beneficial insects. Photo by Brandon O'Connor from USDA's Flickr account. It does not depict any particular audit or investigation.

Operational Goals

The following is a summary of the work we plan in support of our FY 2023 strategic operational goals.

Goal 1

Advance a creative, forward-thinking organization by leveraging the strength of a high-performing, diverse, and inclusive workforce.

To achieve our critical oversight mission goals and priorities, OIG is committed to building a high-performing workforce that values diversity, inclusion, and a strong organizational culture. OIG will continue its focus on an organizational improvement initiative, concentrating on workforce planning and talent management, as stipulated in the *Five-Year Strategic Mission and Diversity and Inclusion Plan—Fiscal Years 2020–2024*.



Figure 12. *Pride Flag at the U.S. Department of Agriculture in Washington, DC. Photo by Tom Witham from USDA's Flickr account. It does not depict any particular audit or investigation.*

Our FY 2023 priorities include the following:

- Continue to mature the OIG intranet presence to increase overall internal communications and transparency and ensure that staff have ready access to

information to execute their responsibilities.

- Continue to enhance communications within the organization by assisting offices with developing a communications plan for their projects, services, or

initiatives to increase employee engagement and knowledge sharing.

- Continue to examine recruitment processes, which focus on attracting, hiring, and retaining the most highly qualified occupational series personnel associated with our oversight mission.
- Increase transparency into contracting, financial, and personnel practices by creating

additional data visualization tools that are available to the OIG workforce.

- Assess the newly implemented performance management system against anticipated outcomes, and determine its effectiveness with employee engagement in performance management and addressing previous performance management challenges.
- Expand diversity and inclusion strategies to incorporate equity and accessibility to align with

the requirements of the diversity, equity, inclusion, and accessibility (DEIA)-related Executive Orders issued in FYs 2021–2022.

- Launch OIG’s DEIA Council.
- Continue to serve as a member of the Council of the Inspectors General on Integrity and Efficiency’s (CIGIE) Diversity, Equity, and Inclusion working group.
- Invest in new training programs concerning workplace violence response, including sexual assault and emerging threats.
- Work to broaden the public’s knowledge of animal fighting and how this activity can be identified and reported to law enforcement authorities.

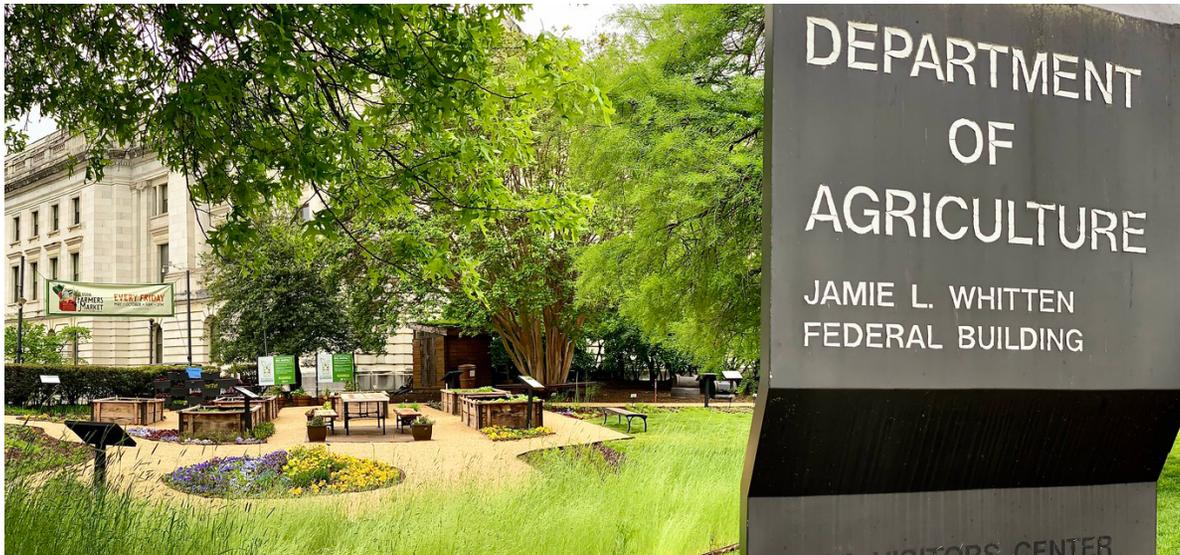


Figure 13. The Jamie L. Whitten Federal Building at the U.S. Department of Agriculture in Washington, DC. Photo by Lance Cheung from USDA’s Flickr account. It does not depict any particular audit or investigation.

Goal 2

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

Just as we continually seek improvement in USDA activities from a mission perspective, OIG is committed to constant improvement and increased efficiency and effectiveness in our administrative operations based on data-driven, risk-based decision making.

Our FY 2023 priorities include the following:

- Create tools that leverage business analytics to increase transparency, enhance data-driven decision-making, and increase efficiency of operations.
- Modernize and streamline data architecture to facilitate data operations and governance activities relating to ingesting, storing, managing, transforming,

enhancing, and providing access to data assets in a cloud environment to leverage data as a strategic enterprise asset.

- Continue to leverage automation in the areas of allegation intake and processing, including investigative records management.
- Continue to develop the OIG external website to enhance communications to stakeholders.
- Continue to improve OIG's IT operations by upgrading our mobile landscape, replacing end-of-life equipment, and acquiring and deploying modernized IT software and hardware tools to enhance OIG's operational capabilities.
- Continue to provide timely and reliable legal and management advice, reports, and services to support the effective functioning of all OIG components.
- Develop a strategic enterprise space strategy that accommodates

a hybrid, geographically diverse workforce and maximizes agility and cost-savings.

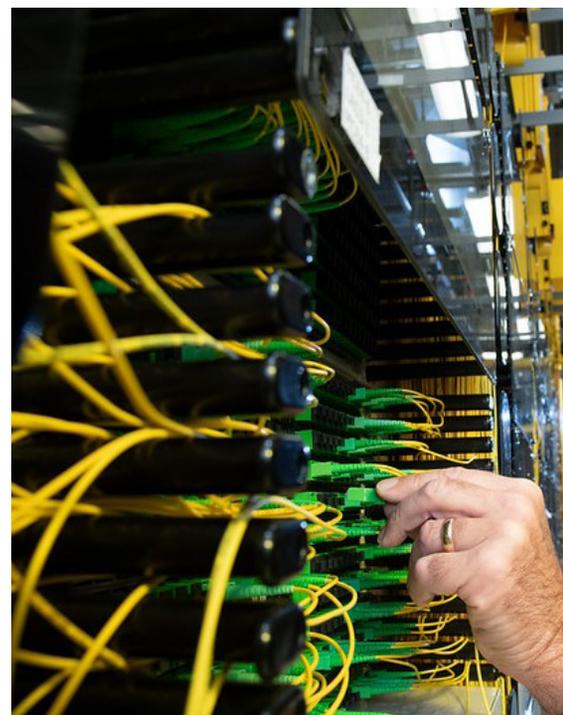


Figure 14. A worker installs fiber optic cables at a data center. Cloud-based computing offers virtualized computing and networking services including off-site data back-up, hosted servers, disaster recovery, and secure data storage. Photo by Lance Cheung from USDA's Flickr account. It does not depict any particular audit or investigation.

Appendix A: Related Materials and Information

Five-Year Strategic Mission and Diversity and Inclusion Plan—Fiscal Years 2020–2024:

https://usdaoig.oversight.gov/sites/default/files/reports/2022-04/usda_oig_2020_five_year_plan.pdf

USDA Management Challenges (August 2022):

<https://usdaoig.oversight.gov/sites/default/files/reports/2022-09/Management-Challenges508.pdf>

OIG Oversight Plan: Infrastructure Investment and Jobs Act Funding:

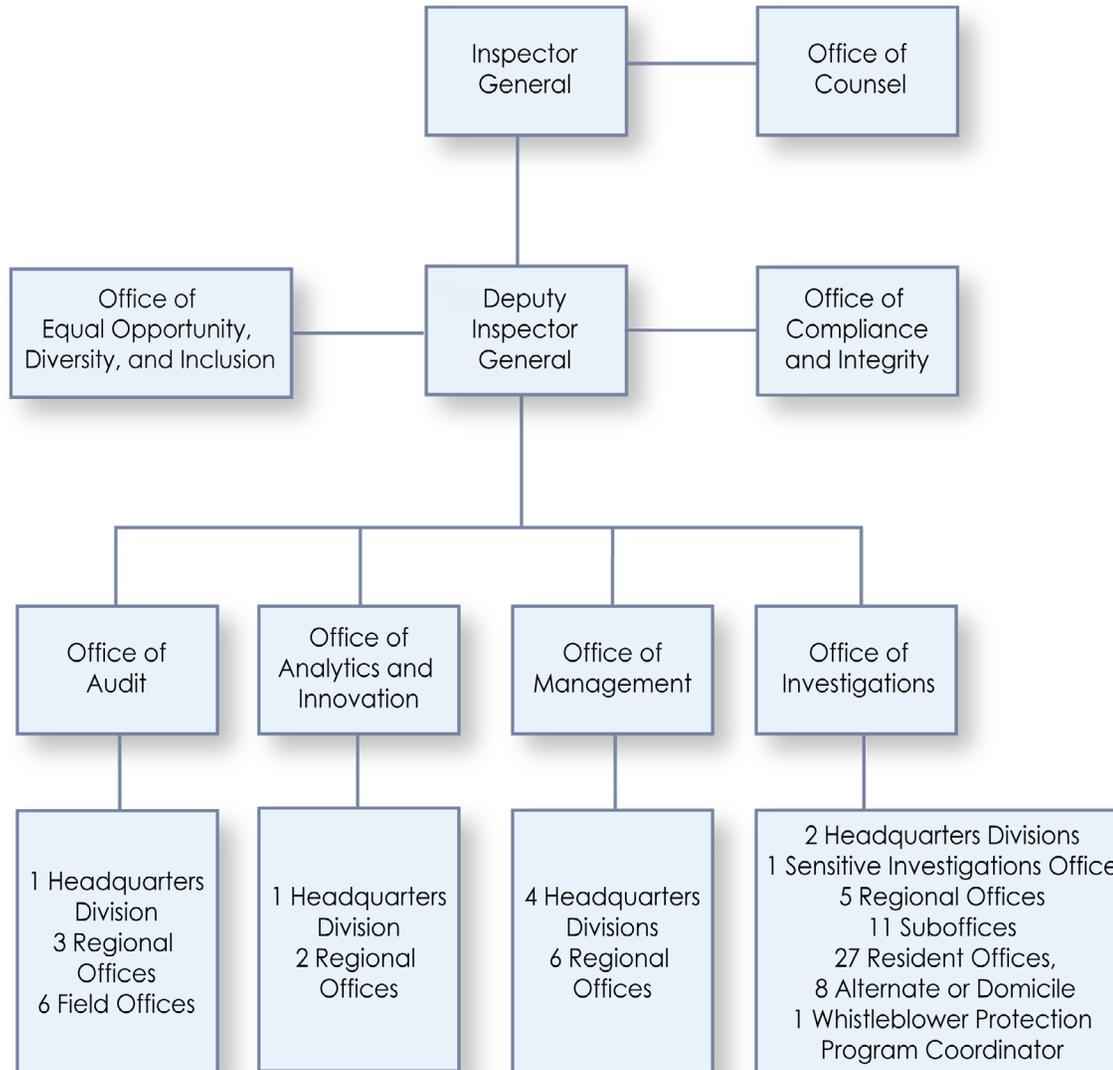
<https://usdaoig.oversight.gov/sites/default/files/reports/2022-08/OIG-Infrastructure-Oversight-PlanFinal.pdf>

Disaster Oversight Plans:

OIG Plan—Oversight of COVID-19 Funding:

<https://usdaoig.oversight.gov/sites/default/files/reports/2022-08/OIGCOVID19OversightPlan.pdf>

Appendix B: OIG Organizational Chart: October 1, 2022



Appendix C: OIG's Areas of Responsibility

Audit

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

Investigations

The Office of Investigations (OI) utilizes specific law enforcement activities, tools, and techniques, including use of asset forfeiture, to conduct investigations and prevent fraud, waste, and abuse in

the programs and operations of USDA. Investigative work may result in judicial and/or administrative actions to resolve allegations and to prevent and deter future instances of illegal or fraudulent acts or employee misconduct.

Analytics and Innovation

The Office of Analytics and Innovation (OAI) empowers OIG to leverage data and information proactively to accomplish the OIG mission. OAI is modernizing the way OIG does business and interacts with its stakeholders by using innovative techniques, providing visibility into data, delivering decision-ready information, and employing innovative communication methodologies. Furthermore, OAI creates and deploys advanced analytical tools for fraud detection and performance risk assessment together with OA and OI. OAI also develops and issues data-driven public reports and dashboards addressing issues of concern to our stakeholders. Additionally, OAI utilizes stakeholder feedback to inform its approach to

design, develop, and craft OIG strategic engagement plans and communication methodologies.

Compliance and Integrity

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

Counsel

The Office of Counsel provides legal advice and representation on issues arising during the course of OIG work, including audits, investigations, inspections, data analysis, and reviews, as well as on internal administrative and management issues.

human resources management, workforce development, workplace safety, facilities and space management, and information technology.

Equal Opportunity, Diversity, and Inclusion

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

Management

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

Appendix D: Distribution of Audit Resources by Agency

FY 2023 PLANNED

| Mission Area | Agency | % |
|---|---|------|
| NATURAL RESOURCES AND ENVIRONMENT—12.9% | FS | 12.9 |
| FARM PRODUCTION AND CONSERVATION—10.9% | CCC | 0.2 |
| | FSA | 2.7 |
| | NRCS | 1.3 |
| | RMA | 6.7 |
| RURAL DEVELOPMENT—13.4% | RD | 7.2 |
| | Rural Housing Service (RHS) | 2.1 |
| | RUS | 4.1 |
| FOOD, NUTRITION, AND CONSUMER SERVICES—5.5% | FNS | 5.5 |
| FOOD SAFETY—5.4% | FSIS | 5.4 |
| MARKETING AND REGULATORY PROGRAMS—9.2% | Agricultural Marketing Service (AMS) | 6.3 |
| | APHIS | 2.9 |
| RESEARCH, EDUCATION, AND ECONOMICS—0.5% | National Institute of Food and Agriculture (NIFA) | 0.5 |
| TRADE AND FOREIGN AGRICULTURAL AFFAIRS—3.0% | FAS | 3.0 |
| EXECUTIVE SECRETARIAT AND OTHER ENTITIES—4.7% | OASCR | 2.0 |
| | Office of the Chief Financial Officer (OCFO) | 2.3 |
| | Office of the Chief Information Officer (OCIO) | 0.2 |
| | Office of Contracting and Procurement (OCP) | 0.2 |
| MULTIPLE AGENCIES—34.5% | Multi-agency | 34.5 |

Appendix E: Distribution of Investigative Resources by Agency

FY 2023 ANTICIPATED

| Mission Area | Agency | % |
|--|---|-------|
| NATURAL RESOURCES AND ENVIRONMENT—2.45% | FS | 2.45 |
| FARM PRODUCTION AND CONSERVATION—21.0% | FSA | 11.5 |
| | NRCS | .5 |
| | Farm Production and Conservation Business Center | .5 |
| | RMA | 8.5 |
| RURAL DEVELOPMENT—3.72% | RUS | .20 |
| | RHS | 1.87 |
| | Rural Business-Cooperative Service | 1.65 |
| FOOD, NUTRITION, AND CONSUMER SERVICES—34.07% | FNS | 34.07 |
| FOOD SAFETY—3.40% | FSIS | 3.40 |
| MARKETING AND REGULATORY PROGRAMS—28.86% | AMS | 6.79 |
| | APHIS | 22.07 |
| RESEARCH, EDUCATION, AND ECONOMICS—1.52% | Agricultural Research Service | 1.24 |
| | NIFA | .28 |
| | Economic Research Service | 0.0 |
| TRADE AND FOREIGN AGRICULTURAL AFFAIRS—.16% | FAS | .16 |
| EXECUTIVE SECRETARIAT AND OTHER ENTITIES—4.82% | Departmental Management, OCFO, OCIO, OASCR, OIG, and other entities | 4.82 |

Appendix F.1: FY 2023 Audits Planned and in Progress

| Agency | Title | Mission Goal |
|--------|---|--------------|
| AMS | Agricultural Marketing Service's Controls Over the Certification of Imported Organic Grain | 3 |
| | Agriculture Marketing Service's Implementation of the Domestic Hemp Production Program | 3 |
| | * Food Purchase and Distribution Program | 2 |
| APHIS | Animal Care Program Oversight of Dog Breeders—Site Visits | 1 |
| | * Cattle Health Program Disease Incident Response | 1 |
| | * Plant Pest and Disease Management and Disaster Prevention Program | 2 |
| CCC | * Commodity Credit Corporation's Financial Statements for Fiscal Years 2022 and 2021 | 3 |
| | Commodity Credit Corporation's Financial Statements for Fiscal Years 2023 and 2022 | 3 |
| FAS | * Controls Over the Market Access Program | 2 |
| | Foreign Agricultural Service's Controls Over McGovern-Dole Food for Education Program Funding | 3 |
| FNS | Food and Nutrition Service's Controls Over Child and Adult Care Food Program | 2 |
| | Food and Nutrition Service's Oversight of Electronic Benefits Transfer Third-Party Processors | 2 |
| | Supplemental Nutrition Assistance Program Eligibility Systems for Participants | 2 |
| | * Supplemental Nutrition Assistance Program Waiver Process | 2 |
| FSA | Farm Service Agency's Controls Over the Conservation Reserve Program | 3 |

| Agency | Title | Mission Goal |
|--------|--|--------------|
| | * Wildfires and Hurricanes Indemnity Program—Puerto Rico | 2 |
| FSIS | Food Safety and Inspection Service's Cooperative Interstate Shipment Program | 1 |
| | Food Safety and Inspection Service's New Poultry Inspection System—Slaughter Plants | 1 |
| MULTI | * Conservation Stewardship Program—Participant Control of Land | 2 |
| | Coordination of USDA Agencies to Prevent Ineligible Insurance Payments | 2 |
| | Coordination of USDA's Climate Hubs | 3 |
| | * General and Application Controls Work for USDA's Financial Statement Audits for Fiscal Years 2023 and 2022 | 3 |
| | General and Application Controls Work for USDA's Financial Statement Audits for Fiscal Years 2024 and 2023 | 3 |
| | * USDA Controls Over Departmental Shared Cost Programs and Working Capital Fund | 3 |
| | USDA's Compliance with Improper Payment Requirements for Fiscal Year 2022 | 3 |
| | USDA's Controls Over Social Media Use | 1 |
| | * USDA's Consolidated Financial Statements for Fiscal Years 2022 and 2021 | 3 |
| | USDA's Consolidated Financial Statements for Fiscal Years 2023 and 2022 | 3 |
| | USDA's Office of the Chief Information Officer Compliance with the Federal Information Security Modernization Act for Fiscal Year 2023 | 1 |
| | USDA's Security Controls Over Industrial Control Systems | 3 |
| NIFA | * Agriculture and Food Research Initiative | 3 |
| NRCS | * Environmental Quality Incentives Program Payment Schedule—Cost Estimation Process | 2 |
| | * Natural Resources Conservation Service's Financial Statements for Fiscal Years 2022 and 2021 | 3 |
| | Natural Resources Conservation Service's Financial Statements for Fiscal Years 2023 and 2022 | 3 |

| Agency | Title | Mission Goal |
|--------|---|--------------|
| OASCR | Office of the Assistant Secretary for Civil Rights' Equal Employment Opportunity Complaint Process | 3 |
| OCFO | Agreed-Upon Procedures—Employee Benefits, Withholdings, Contributions, and Supplemental Semiannual Headcount Reporting Submitted to the Office of Personnel Management for Fiscal Year 2023 | 3 |
| | Independent Service Auditor's Report—Financial Management Services' Description and Operating Effectiveness of Its Financial Systems for October 2022 Through June 2023 | 3 |
| | Independent Service Auditor's Report—National Finance Center's Description and Operating Effectiveness of Its Payroll and Personnel Systems for October 2022 Through June 2023 | 3 |
| OCIO | Independent Service Auditor's Report—Office of the Chief Information Officer's Description and Operating Effectiveness of Its Data Center Hosting and Security Systems for October 2022 Through June 2023 | 3 |
| RD | Rural Development's Controls Over the Meat and Poultry Processing Expansion Program Award Process (Phase 1) | 2 |
| | * Rural Development's Financial Statements for Fiscal Years 2022 and 2021 | 3 |
| | Rural Development's Financial Statements for Fiscal Years 2023 and 2022 | 3 |
| RMA | * Apiculture Insurance Program | 2 |
| | * Federal Crop Insurance Corporation/Risk Management Agency's Financial Statements for Fiscal Years 2022 and 2021 | 3 |
| | Federal Crop Insurance Corporation/Risk Management Agency's Financial Statements for Fiscal Years 2023 and 2022 | 3 |
| | * Hemp Crop Provisions | 2 |
| | * Prevented Planting Follow up | 2 |
| | * Whole-Farm Revenue Protection Pilot Program | 2 |
| RUS | * Administration of Water and Waste Program Grants | 2 |
| | * Rural E-Connectivity Pilot Program (Reconnect Program)—Award Process | 2 |
| | Rural Utility Service's Distance Learning and Telemedicine | 3 |

Appendix F.2: FY 2023 Inspections Planned and in Progress

| Agency | | Title | Mission Goal |
|--------|---|--|--------------|
| AMS | * | COVID-19—Farmers to Families Food Box Program Administration | 2 |
| APHIS | * | Animal and Plant Health Inspection Service's Wildlife Services Role in Administering the Mexican Wolf Recovery Program | 1 |
| FNS | * | COVID-19—Food and Nutrition Service's Pandemic Electronic Benefits Transfer | 2 |
| FS | * | COVID-19—Forest Service's Response to the Coronavirus Pandemic at Recreation Sites | 1 |
| | | IIJA—Capital Improvement and Maintenance— Legacy Road and Trail Remediation Program | 3 |
| | * | IIJA—Community Wildfire Defense Grant Program for At-Risk Communities | 3 |
| | | IIJA—Federal Wildland Firefighter Training, Salaries, and Expenses | 3 |
| | | IIJA—Hazardous Fuels Management | 3 |
| | | IIJA—Landscape Scale Restoration Water Quality and Fish Passage | 3 |
| | | IIJA—Restoration Projects on Federal/Non-Federal Land | 3 |
| FSA | * | COVID-19—Coronavirus Food Assistance Program—Direct Support | 2 |
| | * | Farm Service Agency's Conservation Reserve Program Payment Calculations | 2 |
| | * | Farm Service Agency's Corrective Actions for Noninsured Crop Disaster Assistance Improper Payments | 3 |
| MULTI | * | Security Over USDA Mobile Applications | 1 |
| | * | Security Testing of a Selected USDA Network | 1 |
| | * | Security Testing of a Selected USDA Network (Fiscal Year 2023) | 1 |

| Agency | Title | Mission Goal |
|--------|---|--------------|
| * | USDA's Compliance with Binding Operational Directives 19-02 and 22-01 | 1 |
| OCP | Government Purchase Card | 3 |
| RHS | Rural Housing Service's Uniform Residential Loan Application Project | 3 |

Notes on Appendices F.1 and F.2:

* Denotes work-in-process, which is carried over from an assignment initiated in the prior fiscal year.

Goal 1: Strengthen USDA's ability to protect public health and safety and to secure agricultural and Department resources.

Goal 2: Strengthen USDA's ability to deliver program assistance with integrity and effectiveness.

Goal 3: Strengthen USDA's ability to achieve results-oriented performance.

Appendix G: Overview of OIG Plans for FY 2023

The following table illustrates OIG's strategic goals, the direct resources to be spent on each goal, and the new FY 2023 performance targets.

| Percentage of Direct Resources to Be Spent on Each FY 2023 Mission Goal | Audit | Investigations |
|--|-------|----------------|
| Strengthen USDA's ability to protect public health and safety and to secure agricultural and Department resources. | 17% | 15% |
| Strengthen USDA's ability to deliver program assistance with integrity and effectiveness. | 22% | 75% |
| Strengthen USDA's ability to achieve results-oriented performance. | 61% | 10% |

Appendix H: FY 2023 Performance Measures

| Performance Measures | FY 2023 Target |
|---|----------------|
| Organizational Results | |
| Percentage of OIG direct resources dedicated to critical-risk or high-impact activities to improve USDA's safety and security measures, strengthen program integrity, or achieve results-oriented performance. | 96% |
| Percentage of audit recommendations that strengthen internal controls and/or recover program funds for which management decisions are achieved within 1 year. | 95% |
| Percentage of stakeholder-requested and mandated audit products (e.g., Congress or Management) issued by the agreed-upon deadline (including verbal commitments). | 95% |
| Percentage of closed formal investigations referred to Department of Justice, State, county, or local prosecutors or a relevant administrative authority, resulting in affirmation of the quality impact of Investigations' investigative selection criteria. | 90% |
| Percentage of closed investigations that resulted in an indictment, conviction, civil suit or settlement, judgment, administrative action, or monetary result. | 85% |
| Meet statutory deadlines (20 working days) on responses to Freedom of Information Act appeals. | 95% |
| Internal and external IT security incident response and proper resolution accomplished within 30 days of incident. | 95% |
| Internal Management | |
| On an annual basis, positive employee engagement index reported in staff surveys. | 75% |
| Positive evaluation scores on OIG internal training course evaluations. | 85% |
| Visible and interactive communication between Senior Staff and all OIG employees occurs monthly. | 85% |
| EEO counselors' internal and external reports will be completed within 15 calendar days after the counseling period ends. | 90% |

| Performance Measures | FY 2023 Target |
|--|---------------------------|
| Internal quality assurance review reports issued in final with management response within 60 days. | 85% |
| Internal quality assurance review report recommendations accepted annually. | 90% |
| Inspector General subpoenas issued within 5 working days (of receipt of complete information) and judicial challenges result in enforcement. | 95% |
| Percent of OAI clients reporting that analytics and innovation contributed positively to the OIG mission and goals. | 95% |

Appendix I: Acronyms and Abbreviations

| | | | | | |
|----------------|---|------------|--|------------|--|
| AMS..... | Agricultural Marketing Service | FSIS | Food Safety and Inspection Service | OCP | Office of Contracting and Procurement |
| APHIS..... | Animal and Plant Health Inspection Service | FY..... | fiscal year | OI..... | Office of Investigations |
| CCC..... | Commodity Credit Corporation | IIJA | Infrastructure Investment and Jobs Act | OIG | Office of Inspector General |
| CIGIE..... | Council of the Inspectors General on Integrity and Efficiency | IT | information technology | PRAC..... | Pandemic Response Accountability Committee |
| COVID-19 | coronavirus disease 2019 | NIFA..... | National Institute of Food and Agriculture | RD..... | Rural Development |
| DEIA | Diversity, Equity, Inclusion, and Accessibility | NRCS | Natural Resources Conservation Service | RHS | Rural Housing Service |
| EEO..... | equal employment opportunity | OA..... | Office of Audit | RMA | Risk Management Agency |
| FAS | Foreign Agricultural Service | OAI..... | Office of Analytics and Innovation | RUS | Rural Utilities Service |
| FNS | Food and Nutrition Service | OASCR..... | Office of the Assistant Secretary for Civil Rights | SNAP | Supplemental Nutrition Assistance Program |
| FS | Forest Service | OCFO..... | Office of the Chief Financial Officer | USDA | U.S. Department of Agriculture |
| FSA | Farm Service Agency | OCI..... | Office of Compliance and Integrity | | |
| | | OCIO..... | Office of the Chief Information Officer | | |

A rural landscape at sunset. In the foreground, a person wearing a blue shirt and a hat stands in a field of harvested crops, looking towards the horizon. To the left, there are several large, cylindrical metal silos. The background shows a line of trees and a bright sun setting behind a hill, casting a warm glow over the scene.

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