

**UNITED STATES DEPARTMENT OF AGRICULTURE
OFFICE OF INSPECTOR GENERAL
OIG PLAN—OVERSIGHT OF DISASTER FUNDING
SEPTEMBER 2018**

Introduction

The Department of Agriculture's (USDA) Office of Inspector General (OIG) currently has approximately \$4.6 million in available funding for oversight of USDA's disaster-related programs and activities. This funding is summarized as follows:

- Approximately \$2.1 million remains of the \$5 million appropriated to OIG by the Consolidated Security, Disaster Assistance, and Continuing Appropriations Act, 2009. These funds are for continued oversight of USDA disaster-and emergency-related activities.
- OIG received \$2.5 million from the Bipartisan Budget Act of 2018, which was allocated to OIG's oversight and audit of USDA programs, grants, and activities funded by that Act.

The funding available to OIG will be used to provide oversight to the more than \$5.7 billion provided to USDA for disaster relief efforts. Three recent Acts provided USDA with this funding: (1) the Additional Supplemental Appropriations for Disaster Relief Requirements Act of 2017, Pub. L. No. 115-72, enacted October 26, 2017; (2) the Bipartisan Budget Act of 2018, Pub. L. No. 115-123, enacted February 9, 2018; and (3) the Consolidated Appropriations Act, 2018, Pub. L. No. 115-141, enacted March 23, 2018.

The Additional Supplemental Appropriations for Disaster Relief Requirements Act of 2017 provided USDA with more than \$1.796 billion for the following programs:

- \$1.27 billion for the contingency reserve for the Food and Nutrition Service's (FNS) Supplemental Nutrition Assistance Program (SNAP) to provide a grant to Puerto Rico for disaster nutrition assistance;
- \$184.5 million for the Forest Service's (FS) urgent wildland fire suppression operations; and
- \$342 million for FS' FLAME Wildfire Suppression Reserve Fund.

The Bipartisan Budget Act of 2018 provided USDA with more than \$3.6 billion for disaster recovery. As noted above, \$2.5 million of this funding was allocated to OIG's oversight and audit of USDA programs, grants, and activities funded by that Act. Other USDA programs, grants, and activities funded by that Act include:

- \$2.36 billion to the Office of the Secretary for necessary expenses related to crops, trees, bushes, and vine losses from Hurricanes Harvey, Irma, and Maria (the "Hurricanes") and other hurricanes and wildfires occurring in calendar year 2017, under certain terms and conditions as determined by the Secretary of Agriculture;

- \$541 million to the Natural Resources Conservation Service's (NRCS) Emergency Watershed Protection (EWP) Program related to the consequences of the Hurricanes and wildfires occurring in calendar year 2017 and other natural disasters¹;
- \$400 million to the Farm Service Agency's (FSA) Emergency Conservation Program (ECP) for necessary expenses related to the consequences of the Hurricanes and wildfires occurring in calendar year 2017 and other natural disasters;
- \$165.475 million to the Rural Utilities Service's (RUS) Rural Water and Waste Disposal Program Account for grants to repair drinking water systems and sewer and solid waste disposal systems impacted by the Hurricanes;
- \$91.6 million for FS capital improvements and maintenance and necessary expenses related to the consequences of the Hurricanes and the 2017 fire season;
- \$24 million to FNS' Commodity Assistance Program (CAP) for the emergency food assistance program for necessary expenses of those jurisdictions that received a major disaster or emergency declaration related to the consequences of the Hurricanes or wildfires in 2017;
- \$22 million for Agricultural Research Service (ARS) buildings and facilities for necessary expenses related to the consequences of the Hurricanes;
- \$20.652 million for FS' National Forest System for necessary expenses related to the consequences of the Hurricanes;
- \$18.672 million to the Rural Housing Service's (RHS) Rural Housing Insurance Fund Program Account for the cost of direct loans for the rehabilitation of Section 515 rental housing in areas impacted by the Hurricanes, where owners were not required to carry national flood insurance;
- \$14 million to FNS' Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) for infrastructure grants to Puerto Rico and the U.S. Virgin Islands, to assist in the repair and restoration of buildings, equipment, technology, and other infrastructure damaged as a consequence of Hurricanes Irma and Maria; and
- \$7.5 million for FS State and Private Forestry for necessary expenses related to the consequences of the Hurricanes.

The Consolidated Appropriations Act, 2018, provided more than \$322 million for FNS' CAP and \$15 million for tree assistance payments to eligible orchardists or nursery tree growers of pecan trees with certain tree mortality rates who suffered losses between January 1, 2017 and December 31, 2017.

OIG's Approach to Oversight

Working collaboratively across the OIG mission areas of audit, investigations, and data sciences, OIG will prioritize its efforts to provide oversight to the USDA disaster-related programs and activities of highest risk. To identify the areas of highest risk, OIG will perform risk assessments of programs and activities based on such factors as the level of program funding (materiality), historical error rates and improper payment data, and known control weaknesses. OIG's risk assessments will also use data analytics to inform OIG's planning and tactical decision-making.

¹ USDA will be issuing up to \$2.36 billion in disaster payments as part of the new Wildfires and Hurricanes Indemnity Program (WHIP).

Investigative resources will be focused on identifying and timely investigating potential fraudulent activity in programs that received disaster-related funding. As circumstances warrant, referrals for additional audit or investigative work will be made between OIG mission areas. These referrals can result from conditions observed by auditors, investigators, or data analysts as they perform their work.

OIG plans to conduct a number of actions to enable OIG to provide timely and effective oversight of USDA disaster assistance programs. This plan will be further modified as OIG performs its oversight activities. Below is a brief summary of the strategies and actions that OIG offices currently plan to take with respect to OIG's oversight of USDA disaster assistance programs. Work that is completed under this plan will be reported in our Semiannual Reports to Congress, as appropriate.

OFFICE OF AUDIT

Audit Strategy

The overall objectives of OIG's audit plan for USDA disaster assistance are to ensure the following:

- USDA's provision of funds for disaster assistance is timely and effective and funds are used appropriately;
- Adequate and proper internal control procedures are established, including any required additional internal controls;^{2, 3, 4}
- Program participants meet eligibility guidelines;
- Program participants properly comply with program requirements; and
- Agencies establish effective compliance operations.

OIG will also coordinate with GAO in order to avoid duplicative efforts regarding OIG's and GAO's planned activities.

Audit work will be performed to:

- evaluate the implementation of prior audit recommendations for the selected agencies and programs; and

² Section 305 of the Additional Supplemental Appropriations for Disaster Relief Requirements Act of 2017 required Federal agencies to submit to the Office of Management and Budget (OMB), the Government Accountability Office (GAO), the relevant OIG, and the House and Senate Committees on Appropriations internal control plans for funds received under that Act not later than December 31, 2017. OIG has received these internal control plans and will consider these plans as we perform audits/reviews of specific USDA activities.

³ If the adequacy of internal controls was previously assessed during a prior programmatic audit (see Attachment 2), OIG will ascertain if there have been any substantive changes to the control environment and plan its internal control review and testing accordingly.

⁴ OMB M-18-14, Implementation of Internal Controls and Grant Expenditures for the Disaster-Related Appropriations, March 30, 2018.

- evaluate and test the internal control systems⁵ utilized by the selected agencies and programs to ensure: (1) program objectives were achieved; (2) program participants fully met eligibility requirements; and (3) payments were accurately computed.

In fiscal year (FY) 2018, OIG initiated a review of FNS' disaster relief efforts to provide nutrition assistance to Puerto Rico to address conditions arising from Hurricanes Irma and Maria; this work is funded by appropriations from the Consolidated Security, Disaster Assistance, and Continuing Appropriations Act, 2009. In addition, OIG is in discussions with FSA and NRCS to determine when it would be appropriate to begin audit work with respect to either FSA's ECP or NRCS' EWP Program. OIG will continue to monitor the distribution of funds for these programs and other related USDA programs to identify potential future audit work. Given the magnitude of funding provided to the new Wildfires and Hurricanes Indemnity Program (WHIP)⁶—\$2.36 billion—OIG is planning audit work to oversee the development and implementation of this program; this work will be funded through appropriations from the Bipartisan Budget Act of 2018. Additional audits to oversee disaster-related programs and activities will be included in OIG's plan of work for FY 2019.⁷

Agency/Program Risk Assessment

In order to appropriately prioritize OIG's efforts, OIG will conduct a risk assessment of the USDA programs that provide disaster assistance, as detailed in Attachment 1, to identify those programs which warrant coverage. OIG will plan its audit work by considering the following risk criteria:

- Dollar value of disaster funding for the program (materiality);
- Error rate/improper payment data/default rate associated with regular funding;
- Timing of disbursements (i.e., will funds be processed quickly to recipients or extended over a period of time?);
- Agency implementation of new or enhanced controls or a control structure specifically for disaster funding;
- Prior audit history/recent work in the program area, including American Recovery and Reinvestment Act (Recovery Act) work (see Attachment 2);
- Number of open recommendations in the program area and how long the recommendations have been outstanding;
- Existence of open recommendations that address issues or controls over program vulnerabilities regarding improper payments or fraud; and
- Any known fraud or assessment of high susceptibility for fraud in the program receiving disaster funding.

⁵ OIG may use statistical sampling to evaluate program delivery and compliance.

⁶ The Bipartisan Budget Act of 2018 provided the Office of the Secretary \$2.36 billion which is being used for disaster payments from the new Wildfires and Hurricanes Indemnity Program (WHIP).

⁷ For reference, based on estimates used in OIG budget justifications, the average cost of an audit is approximately \$1 million to include the salary, travel, and other support provided to the audit team.

OFFICE OF INVESTIGATIONS

Investigations Strategy

The overall objective of OIG's investigative efforts is to ensure the integrity of USDA programs that receive supplemental disaster and emergency funding by: (1) timely identifying potential fraud within programs; (2) swiftly and efficiently investigating potential fraud; (3) prosecuting criminal activity and pursuing civil action, when warranted; and (4) seeking agency administrative action, where appropriate.

OIG will use the funding available for oversight of USDA's disaster-related programs and activities for all investigative work relative to disaster programs and activities. In addition, funds may be used to hire temporary employees in areas where no OIG staff resources are currently allocated (i.e., Puerto Rico and the Virgin Islands).

Specifically, investigative work will be performed to:

- identify and investigate potential fraudulent activity occurring within USDA agency programs receiving disaster and emergency-related funding;
- coordinate with U.S. Attorney and State Attorney General Offices to prosecute violators of Federal relief programs and seek civil remedies and/or asset forfeiture, when appropriate; and
- seek administrative sanctions when appropriate, including suspension and debarment.

OIG will undertake a number of activities to both identify potential fraud as it occurs and to expedite, to the extent possible, the investigation and prosecution of that fraud. These activities include:

- continuing active participation on various task forces at the national and regional levels to identify potential fraud and working collaboratively with other Federal and State investigators and prosecutors;
- liaising with various USDA agencies to identify potentially fraudulent activities and coordinating with USDA agencies' compliance and investigations units to identify and jointly investigate cases as appropriate;
- monitoring the OIG hotline as a source of information and modifying the complaint tracking, as appropriate, in order to separately identify, track, and report complaints regarding disaster-related fraud;
- assessing complaints from the OIG hotline and referrals from USDA agencies, as well as potential fraud identified in OIG's audit reports, relating to all USDA programs that receive disaster and emergency funding, and, when appropriate, opening criminal investigations; and
- providing Office of Data Sciences (ODS) with possible fraud indicators to assist in proactively identifying anomalies in disaster related data which could be flagged for additional follow up.

Due to the nature of disasters and the relief funds provided, there is frequently a delay between the time of disbursement and when allegations of fraud begin to be reported. Based on historical experience, OIG generally expects investigative cases involving disaster relief fraud to include potentially false statements or false certifications to obtain funds and/or false documents submitted for reimbursement from a USDA agency. OIG will seek to ensure that swift action is taken as a result of OIG's completed investigations, to include criminal and/or civil prosecution, asset forfeiture, where warranted, and agency administrative sanctions, such as suspension and debarment.

Investigative Reporting

Investigative reports will be issued upon the completion of investigations or as requested by the U.S. Attorney or State Attorney General Offices. OIG will coordinate with USDA agency managers in situations where suspension and debarment proceedings are appropriate to ensure that agencies have the necessary information to take immediate action.

OFFICE OF DATA SCIENCES

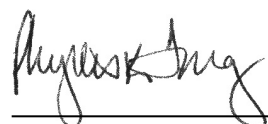
Data Sciences Strategy

The overall objectives of ODS efforts related to OIG's oversight of USDA disaster assistance are to:

- develop business intelligence products to help identify relevant anomalies, patterns, and trends (e.g., anomalies in disaster assistance spending, patterns or trends related to place of performance, and/or recipient characteristics) for current oversight activities, as well as planning and tactical decision-making for future work;
- provide statistical sampling, computer matching, and other data analysis activities for audits;
- conduct custom diagnostic or predictive analytics projects (modeling) to support audit findings and recommendations and/or in support of fraud investigations and litigation; and
- perform research, data mining, and link analyses in support of active investigations.

ODS leverages subject matter expertise within the Offices of Audit and Investigations as it develops data analytics methodologies and tools. Available disaster oversight funding will be used to support ODS' activities in this area.

Approved:



PHYLLIS K. FONG
Inspector General

Attachment 1. Descriptions of USDA Disaster Relief Programs, by Agency

The following agencies provide disaster-related assistance through the following programs:

Farm Service Agency (FSA)

Emergency Assistance for Livestock, Honeybees, and Farm Raised Fish (ELAP)

ELAP provides financial assistance to eligible producers of livestock, honeybees, and farm-raised fish that have losses due to disease, certain adverse weather events, or other loss conditions, as determined by the Secretary. This program provides emergency assistance for losses not covered by other disaster assistance programs authorized by the 2014 Farm Bill, such as losses not covered by the Livestock Forage Disaster Program (LFP) and the Livestock Indemnity Program (LIP).

Emergency Conservation Program (ECP)

ECP provides emergency funding and technical assistance for farmers and ranchers to rehabilitate farmland damaged by natural disasters and to carry out emergency water conservation measures in periods of severe drought. ECP program participants typically receive up to 75 percent of the cost to implement approved ECP practices, as determined by FSA county committees. There is a maximum payment of \$200,000 per person, per disaster.

Emergency Forest Restoration Program (EFRP)

EFRP provides payments to eligible nonindustrial private forest (NIPF) land owners to carry out emergency restoration practices on land damaged by a natural disaster. FSA county committees determine land eligibility using damage inspections that assess the type and extent of physical damage at the site. OIG has not conducted any prior audits of EFRP.

Livestock Forage Program (LFP)

LFP provides compensation to eligible livestock producers who suffered grazing losses due to drought or fire. For drought, the losses must be due to qualifying drought conditions during the normal grazing period for the county, on land that is either native or improved pastureland with permanent vegetative cover or is planted specifically for grazing covered livestock. For fire, LFP provides payments to eligible livestock producers who suffered grazing losses on range land managed by a Federal agency, if the eligible livestock producer is prohibited by the Federal agency from grazing the normal permitted livestock on the managed range land because of a qualifying fire.

Livestock Indemnity Program (LIP)

LIP provides benefits to livestock producers for livestock deaths in excess of normal mortality caused by eligible loss conditions, including adverse weather, including losses due to hurricanes, floods, blizzards, disease, wildfires, extreme heat, and extreme cold.

Noninsured Crop Disaster Assistance Program (NAP)

NAP provides financial assistance to producers of non-insurable crops when low yields, loss of inventory, or prevented planting occur due to a natural disaster. Producers eligible for NAP include landowners, tenants, or sharecroppers who share in the risk of producing an eligible crop and are therefore entitled to an ownership share of that crop.

Tree Assistance Program (TAP)

TAP provides financial assistance to qualifying orchardists and nursery tree growers to replant or rehabilitate eligible trees, bushes, and vines damaged by natural disasters. Eligible trees, bushes, and vines are those from which an annual crop is produced for commercial purposes. Nursery trees include ornamental, fruit, nut, and Christmas trees produced for commercial sale. Trees used for pulp or timber are ineligible.

Food and Nutrition Service (FNS)

Supplemental Nutrition Assistance Program (SNAP)

SNAP provides nutrition assistance to eligible participants, including children, the elderly, or individuals with disabilities, through benefits redeemable at authorized food retailers across the country. During disasters, FNS issues automatic supplemental assistance to ongoing SNAP households, as well as mass replacement benefits to replace food which was previously purchased using SNAP benefits, yet subsequently destroyed due to the disaster.

Nutrition Assistance Program (NAP)

In lieu of SNAP, Puerto Rico receives grant funds to provide food and nutrition assistance through the Nutrition Assistance Program (NAP). In October 2017, FNS provided guidance so that Puerto Rico's NAP participants, who are displaced due to the recent hurricanes, can apply for SNAP benefits in the area where they currently reside. This accommodation eases the process of accessing important nutrition for those already struggling with relocating their families.

Disaster Supplemental Nutrition Assistance Program (D-SNAP)

D-SNAP provides replacement and supplemental benefits to eligible regular food stamp recipients who lose food in a disaster. It additionally extends benefits to many other households that would not ordinarily be eligible for SNAP, but suddenly find themselves in need of food assistance due to a disaster. These benefits are delivered via electronic benefit transfer (EBT) cards, which help expedite the relief process for victims.

Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)

WIC addresses the supplemental nutritional needs of eligible at-risk and/or low-income pregnant, breastfeeding, and postpartum women, as well as infants and children, up to 5 years of age. WIC provides participants monthly supplemental food packages targeted to their dietary needs, breastfeeding support to nursing mothers, nutrition education, and referrals to a range of health and social services—benefits that promote a healthy pregnancy for mothers and a healthy start for their children. WIC is a Federal grant program, administered by WIC State agencies through authorized retailers, for which Congress authorizes a specific amount of funds each year.

Commodity Assistance Program (CAP)

CAP is an overarching program that includes funding support for the following: (1) Commodity Supplemental Food Program; (2) Emergency Food Assistance Program; (3) Senior Farmers' Market Nutrition Program; (4) WIC Farmers' Market Nutrition Program; (5) Disaster Relief; and (6) disaster nutrition assistance to The Republic of the Marshall Islands.

1. Commodity Supplemental Food Program (CSFP)

The Commodity Supplemental Food Program (CSFP) provides supplemental USDA foods to low-income, elderly individuals age 60 and over.

2. The Emergency Food Assistance Program (TEFAP)

The Emergency Food Assistance Program (TEFAP) supplements the diets of needy Americans through donations of nutritious USDA foods to States. States provide the food to local agencies for distribution to households for home consumption and to organizations that prepare meals for needy people. Recipients of household food packages must meet program eligibility criteria set by the States. USDA also provides TEFAP administrative funding to States to support the storage and distribution of USDA foods and foods from other sources, including private donations.

3. Senior Farmers' Market Nutrition Program (SFMNP)

The Senior Farmers' Market Nutrition Program (SFMNP) awards grants to States, U.S. Territories, and federally recognized Indian Tribal Organizations (ITOs) to provide low income seniors with coupons that can be exchanged for eligible foods (fruits, vegetables, honey, and herbs) at farmers' markets, roadside stands, and community-supported agriculture programs (CSAs). The Food Conservation and Energy Act of 2008 allows the purchase of honey even though it is not a fruit or vegetable.

4. Farmers' Market Nutrition Program (FMNP)

The WIC Farmers' Market Nutrition Program (FMNP) provides a direct link between nutrition and the Nation's small resource farmers by providing women, older infants, and children participating in the WIC, special coupons to purchase and consume fresh local fruits, vegetables, and herbs directly from farmers, farmers' markets and roadside stands.

5. Disaster Relief

The Robert T. Stafford Disaster Relief and Emergency Assistance Act (P.L. 93-288) assigns certain responsibilities relating to disaster food assistance to the Secretary of Agriculture. Other duties have been assigned to the Secretary by Executive Order 12673. These include using, pursuant to the authority of the Act, funds appropriated under Section 32 to purchase USDA foods for assistance in major disasters or emergencies when other food supplies are not readily available.

6. Disaster nutrition assistance to The Republic of the Marshall Islands

Certain islands in nuclear-affected zones of the Republic of the Marshall Islands receive nutrition assistance as authorized by the Compact of Free Association Amendments Act of 2003 (P.L. 108-188). Under the terms of a memorandum of understanding between USDA and the Republic of the Marshall Islands, the assistance is currently provided as cash in-lieu of USDA foods and administrative funds.

Forest Service (FS)

The Additional Supplemental Appropriations for Disaster Relief Requirements Act of 2017 provided USDA with additional fire suppression funding. The Bipartisan Budget Act of 2018 provided funds for necessary expenses related to Hurricanes Harvey, Irma, and Maria.

Natural Resources Conservation Service (NRCS)

Emergency Watershed Protection (EWP) Program

EWP offers technical and financial assistance to help local communities relieve imminent hazards to life and property caused by floods, fires, windstorms, and other natural disasters. In addition to the \$541 million in supplemental disaster appropriations provided for EWP in the Bipartisan Budget Act of 2018, on January 29, 2013, the Disaster Relief Appropriations Act of 2013 provided NRCS \$395 million for EWP after Hurricane Sandy.

Rural Housing Service (RHS)

Section 515 Multifamily Housing Rural Rental Housing Direct Loans Program

Authorized by the Housing Act, P.L. 102-550, and 42 U.S.C. 1485, 1490a, this program offers direct loan financing to purchase, construct or rehabilitate affordable rental or cooperative housing or to develop manufactured housing projects for very low-, low-and moderate-income residents. Through program subsidy, interest on loans may be reduced to an equivalent rate of one percent. The Bipartisan Budget Act of 2018 provided additional funding to account for the cost of direct loans for the rehabilitation of Section 515 rental housing in areas impacted by the Hurricanes, where owners were not required to carry national flood insurance.

Rural Utilities Service (RUS)

Rural Water and Waste Disposal Program

This program provides grants and loans for clean and reliable drinking water systems, sanitary sewage disposal, sanitary solid waste disposal, and storm water drainage to households and businesses in eligible rural areas. The Bipartisan Budget Act of 2018 provided additional funding for grants to repair drinking water systems and sewer and solid waste disposal systems impacted by the Hurricanes.

Attachment 2. Audit History of USDA Disaster Relief Programs, by Agency

The tables below list OIG's audit history, since August 2006, of USDA programs that have received additional funding through disaster appropriations.

Farm Service Agency (FSA)

AUDIT REPORTS ISSUED (sorted by most recent issuance date)		
Audit No.	Audit Title	Report Issuance Date
03702-0001-32	Livestock Forage Program	December 10, 2014
03702-0001-31	Farm Service Agency Noninsured Crop Disaster Assistance Program	September 29, 2014
50703-0001-31	Recovery Act Supplemental Revenue Assistance Payments Program	March 12, 2012
50601-0016-KC	Emergency Disaster Assistance for 2008 Floods: Emergency Conservation Program	March 31, 2011
03702-0001-Te	Emergency Disaster Assistance for the 2008 Natural Disasters: Emergency Conservation Program (ECP)	September 30, 2010
03601-0013-SF	Emergency Loan Reductions	December 15, 2009
03601-0023-KC	Hurricane Relief Initiatives—Livestock and Feed Indemnity Programs	February 2, 2009
03601-0024-KC	Hurricane Relief Initiative—Emergency Forestry Conservation Reserve Program	September 17, 2008
03601-0013-At	Hurricane Relief Initiative—Tree Indemnity Program	March 10, 2008
03601-0027-KC	FSA's Hurricane Relief Initiative: Emergency Conservation Program	February 26, 2008
03601-0048-Te	2005 Hurricane Initiatives: Aquaculture Grants to States	October 18, 2007
03601-0022-KC	Hurricane Relief Initiatives: Emergency and Alternative Grain Storage	March 20, 2007
03601-0021-KC	Hurricane Relief Initiatives: Barge Movement and Transportation Differential Agreements	March 20, 2007

Food and Nutrition Service (FNS)

AUDIT REPORTS ISSUED (sorted by most recent issuance date)		
Audit No.	Audit Title	Report Issuance Date
27901-0002-13	Detecting Potential SNAP Trafficking Using Data Analysis	January 5, 2017
27601-0001-10 27601-0003-10 27601-0007-10	Five Individual States and Compilation Report of States' Compliance with SNAP Certification of Eligible Households Requirements	July 2016 through March 2017
27601-0008-10 27601-0009-10 27601-0010-10 27601-0011-10 27601-0012-10 27601-0013-10	Five Individual States and Compilation Report of States' Compliance with SNAP Requirements for Participating State Agencies	March through December 2017

AUDIT REPORTS ISSUED (sorted by most recent issuance date)		
Audit No.	Audit Title	Report Issuance Date
27601-0003-22	SNAP Administrative Costs	September 29, 2016
27601-0002-31	FNS Controls over SNAP Benefits for Able-bodied Adults Without Dependents	September 29, 2016
27601-0002-41	FNS Quality Control Process for SNAP Error Rate	September 23, 2015
27004-0001-22	States' Food Costs for the WIC Program	September 25, 2014
27601-0001-31	FNS: Controls for Authorizing Supplemental Nutrition Assistance Program Retailers	July 31, 2013
27703-0001-22	Recovery Act Impacts on Supplemental Nutrition Assistance Program—Phase 2	June 13, 2013
27601-0038-Ch	Vendor Management and Participant Eligibility in the WIC Program	March 29, 2013
27703-0002-22	Recovery Act Performance Measures for the Supplemental Nutrition Assistance Program	March 28, 2013
27002-0011-13	Analysis of FNS' Supplemental Nutrition Assistance Program Fraud Prevention and Detection Efforts	August 28, 2012
27002-0010-13	Analysis of New York's Supplemental Nutrition Assistance Program (SNAP) Eligibility Data	June 14, 2012
27703-0003-At	Review of the Food and Nutrition Service's Controls over the Emergency Food Assistance Program—Phase 2	June 7, 2012
27703-0002-At	Recovery Act Impacts on Supplemental Nutrition Assistance Program	June 1, 2012
27703-0002-Hy	State Fraud Detection Efforts for the Supplemental Nutrition Assistance Program	January 27, 2012
27703-0001-Te	Controls over Outsourcing of Food and Nutrition Service's Supplemental Nutrition Assistance Program Electronic Benefits Transfer Call Centers	June 30, 2011
27703-0001-At	Review of the Emergency Food Assistance Program	March 31, 2010
27099-0071-Hy	Summary of Nationwide Electronic Benefits Transfer System Operations	January 26, 2010
27703-0001-Hy	Funds Provided by the American Recovery and Reinvestment Act for Management and Oversight of the Supplemental Nutrition Assistance Program	December 16, 2009
27703-0001-KC	Supplemental Nutrition Assistance Program Benefits and the Thrifty Food Plan	December 3, 2009
27601-0011-Te	Followup on FNS Disaster Supplemental Nutrition Assistance Program for Hurricanes Katrina and Rita	June 2, 2009
27099-0049-Te	Food and Nutrition Service Disaster Food Stamp Program for Hurricanes Katrina and Rita—Louisiana, Mississippi, and Texas	September 4, 2007
27099-0061-At	Food and Nutrition Service Disaster Food Stamp Program for Hurricanes Katrina, Rita, and Wilma—Alabama and Florida	August 30, 2006

Forest Service (FS)

AUDIT REPORTS ISSUED (sorted by most recent issuance date)		
Audit No.	Audit Title	Report Issuance Date
08601-0004-41	FS Wildland Fire Activities—Hazardous Fuels Reduction	July 29, 2016
08703-0005-SF	ARRA—FS Hazardous Fuels Reduction and Ecosystem Restoration Projects on Non-Federal Lands	March 29, 2013
08703-0001-At	Forest Service's Use of Recovery Act Funds for Wildland Fire Management on Federal Lands	September 28, 2012
08703-0004-SF	American Recovery and Reinvestment Act—Forest Service Capital Improvement and Maintenance Projects—Trail Maintenance and Decommissioning	July 3, 2012
08703-0002-SF	American Recovery and Reinvestment Act—Forest Service Capital Improvement and Maintenance Projects Facility Improvement, Maintenance, and Rehabilitation	July 3, 2012
08703-0006-SF	American Recovery and Reinvestment Act—Forest Service Capital Improvement and Maintenance Projects Abandoned Mine Remediation	May 3, 2012
08703-0003-SF	American Recovery and Reinvestment Act Forest Service Capital Improvement and Maintenance Projects Roads, Bridges, and Related Watersheds	March 12, 2012
08703-0001-Hy	Oversight and Control of Forest Service American Recovery and Reinvestment Act Activities	September 30, 2011
08703-0001-HQ	Existing Risk to Forest Service's Economic Recovery Program (ARRA Fast Report)	April 3, 2009

Natural Resources Conservation Service (NRCS)

AUDIT REPORTS ISSUED (sorted by most recent issuance date)		
Audit No.	Audit Title	Report Issuance Date
10703-0001-At	Recovery Act—Rehabilitation of Flood Controls Dams	March 25, 2013
10703-0005-KC	Recovery Act—NRCS' Emergency Watershed Protection Program Floodplain Easements Field Confirmations	March 14, 2013
10703-0001-31	Recovery Act: NRCS' Emergency Watershed Protection Program Floodplain Easements and Watershed Operations Effectiveness Review	March 14, 2013
10703-0004-KC	American Recovery and Reinvestment Act—Watershed Protection and Floodplain Prevention Operations Program, Field Confirmations	July 24, 2012
10703-0003-KC	American Recovery and Reinvestment Act—Emergency Watershed Protection Program Floodplain Easements, Easement Applications on Non-Agricultural Land	March 14, 2012
10601-0006-KC	Natural Resources Conservation Service—Emergency Disaster Assistance: Emergency Watershed Protection Program	March 30, 2011
10703-0002-KC	American Recovery and Reinvestment Act—Watershed Protection and Flood Prevention Operations Program—Phase 1	September 30, 2010

AUDIT REPORTS ISSUED (sorted by most recent issuance date)		
Audit No.	Audit Title	Report Issuance Date
10703-0001-KC	American Recovery and Reinvestment Act—Emergency Watershed Protection Program Floodplain Easements—Phase 1	September 9, 2010
50601-0012-KC	Hurricane Relief Initiatives—Natural Resources Conservation Service (NRCS) Emergency Watershed Protection (EWP) Program and Dead Animal Debris Disposal Project	October 18, 2007

Rural Development (RD)

AUDIT REPORTS ISSUED (sorted by most recent issuance date)		
Audit No.	Audit Title	Report Issuance Date
09703-0002-22	Review of a Utility Company's Use of RUS Financial Assistance	August 14, 2014
34703-0001-31	American Recovery and Reinvestment Act—Business and Industry Guaranteed Loan Program—Phase 3	March 29, 2013
09703-0001-22	RUS Controls Over Recovery Act Water and Waste Loans and Grants Expenditures and Effectiveness Review	March 26, 2013
04703-0003-Hy	Loss Claims Related to Single Family Housing Guaranteed Loans	February 25, 2013
34703-0001-31	Recovery Act—Rural Development's Rural Business Enterprise Grants Field Confirmation	January 24, 2013
04703-0001-31	Rural Development's Single-Family Housing Direct and Guaranteed Loans—Recovery Act—Effectiveness Review	December 12, 2012
04703-0002-Hy	ARRA—Internal Controls Over the Rural Community Facilities Direct Grant and Loan Programs—Phase 2	September 28, 2012
34703-0002-KC	The Recovery Act—Rural Development's Controls Over Rural Business Enterprise Grants	September 5, 2012
09703-0001-At	RUS Controls Over Water and Waste Disposal Loan and Grant Program	July 24, 2012
04703-0003-KC	Single-Family Housing Direct Loans Recovery Act Controls—Compliance Review	June 13, 2012
34703-0002-Te	American Recovery and Reinvestment Act—Business and Industry Guaranteed Loan Program—Phase 2	February 13, 2012
04703-0002-Ch	Controls Over Eligibility Determinations for SFH Guaranteed Loan Recovery Act Funds—Phase 2	September 30, 2011
04601-0019-Ch	Controls Over Rural Housing Service Disaster Assistance Payments	February 7, 2011
09601-0001-At	RUS Controls Over Water and Waste Disposal Loan and Grant Program	September 30, 2010
04703-0002-KC	Single-Family Housing Direct Loans Recovery Act Controls—Phase 2	September 24, 2010
04703-0001-Hy	Controls Over Eligibility Determinations for Rural Community Facilities Program Direct Loan and Grant Stimulus Funds—Phase 1	June 29, 2010
34703-0001-KC	Rural Business Enterprise Grants	March 31, 2010
34703-0001-Te	American Recovery and Reinvestment Act—Business and Industry Guaranteed Loan Program	March 31, 2010

AUDIT REPORTS ISSUED (sorted by most recent issuance date)		
Audit No.	Audit Title	Report Issuance Date
04703-0001-KC	Single Family Housing Direct Loans Recovery Controls—Phase 1	November 5, 2009
04703-0001-Ch	Controls Over Eligibility Determinations for SFH Guaranteed Loans Stimulus Funds—Phase 1	September 30, 2009
85703-0001-HQ	Existing Risk to Rural Development's Economic Recovery Program (ARRA Fast Report)	April 3, 2009
04601-0015-Ch	Controls Over Single Family Housing Funds Provided for Hurricane Relief Efforts	March 30, 2007
04601-0013-Ch	Controls Over Multi-Family Housing Funds Provided for Hurricane Relief Efforts	September 28, 2006