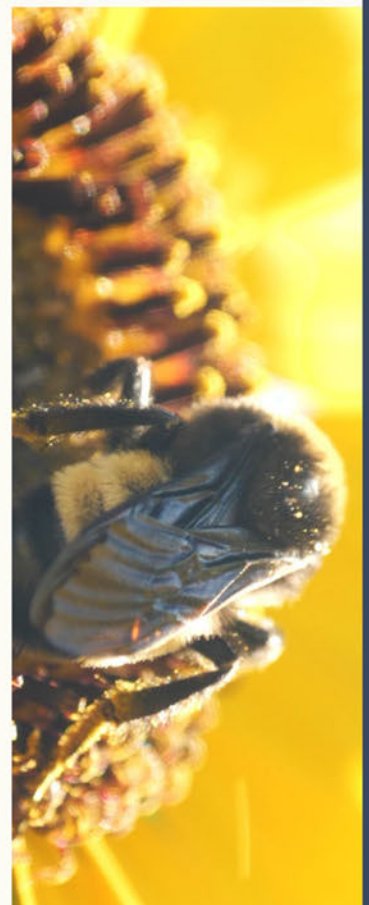




U.S. Department of Agriculture Office of Inspector General

Controls Over the Meat and Poultry Processing Expansion Program Award Process (Phase 1)



Audit Report 34601-0001-21
March 2024

IMPORTANT NOTICE

This report contains sensitive information that is being withheld from public release due to concerns about the risk of circumvention of law.

Controls Over the Meat and Poultry Processing Expansion Program Award Process (Phase I)

Audit Report 34601-0001-21

OIG reviewed the Rural Business-Cooperative Service's administration of the pre-award process for the Meat and Poultry Processing Expansion Program.

OBJECTIVES

Our objectives were to evaluate the internal controls established by RBS for administering the pre-award process for MPPEP and assess the program's policies and procedures. Specifically, we were to determine whether RBS properly selected MPPEP applications and determined award amounts based on the established criteria.

REVIEWED

We reviewed relevant laws, regulations, policies, procedures, and documentation for the MPPEP Phase I pre-award process. We also interviewed RBS and NIFA officials responsible for administering MPPEP.

RECOMMENDS

We recommend that RBS develop an internal control best practice guide for grants that it can use to quickly establish an internal control system that meets the requirements for an internal control system as outlined in GAO's *Standards for Internal Control in the Federal Government*. The guide could also include a risk assessment template that RBS can implement to quickly assess risk and key internal control activities the agency identifies as necessary to effectively oversee the selection and awarding of grant funds.

WHAT OIG FOUND

The United States Department of Agriculture (USDA) Rural Development (RD) designed the Meat and Poultry Processing Expansion Program (MPPEP) to encourage competition and sustainable growth in the United States meat processing sector and to help improve supply chain resiliency. MPPEP's purpose is to provide grants to help eligible meat and poultry processors expand their capacity. The Rural Business-Cooperative Service (RBS) administers MPPEP. On February 24, 2022, the MPPEP Phase I Request for Applications (RFA) was published.

We found that RBS did not develop, document, and implement an effective internal control system over MPPEP's Phase I pre-award process to ensure applications were consistently reviewed and evaluated against the established criteria.

[REDACTED]

RBS concurred with our findings and recommendations, and we accepted management decision for both recommendations.

[REDACTED]



OFFICE OF INSPECTOR GENERAL

United States Department of Agriculture



DATE: March 5, 2024

AUDIT

NUMBER: 34601-0001-21

TO: Betsy Dirksen Londrigan
Administrator
Rural Business-Cooperative Service

ATTN: LeRoy Garcia
Chief of Staff
Rural Business-Cooperative Service

FROM: Janet Sorensen
Assistant Inspector General for Audit

SUBJECT: Controls Over the Meat and Poultry Processing Expansion Program Award
Process (Phase 1)

This report presents the results of the subject review. Your written response to the official draft is included in its entirety at the end of the report. We have also incorporated your response, and the Office of Inspector General's position, into the relevant sections of the report. Based on your written response, we are accepting management decision for both audit recommendations in the report, and no further response to this office is necessary. Please follow your internal agency procedures in forwarding final action correspondence to the Office of the Chief Financial Officer (OCFO).

In accordance with Departmental Regulation 1720-1, final action needs to be taken within 1 year of each management decision to prevent being listed in the Department's annual Agency Financial Report. For agencies other than OCFO, please follow your internal agency procedures in forwarding final action correspondence to OCFO.

We appreciate the courtesies and cooperation extended to us by members of your staff during our audit fieldwork and subsequent discussions. This report contains publicly available information and only publicly available information will be posted to our website (<https://usdaoig.oversight.gov>) in the near future.

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Background and Objectives

Background

The Meat and Poultry Processing Expansion Program (MPPEP) was authorized by Section 1001(b)(4) of the American Rescue Plan Act (ARPA).¹ The United States Department of Agriculture (USDA) Rural Development (RD) designed MPPEP to encourage competition and sustainable growth in the United States meat processing sector and to help improve supply chain resiliency. MPPEP's purpose is to provide grants to help eligible meat and poultry processors expand their capacity. The Rural Business-Cooperative Service (RBS) administers MPPEP.



Figure 1: Photo Depicts a Poultry Grading Facility, September 22, 2022. USDA Photo by Rene Carranza. It Does Not Depict Any Particular Audit, Inspection, or Investigation in This Report.

On February 24, 2022, the MPPEP Phase I Request for Applications (RFA) was published.² According to the RFA, the primary goal of MPPEP was to provide more and better processing options to producers as soon as possible. MPPEP is part of the broader \$4 billion USDA Build Back Better Initiative to transform the food supply chain.

The focus of this audit was on MPPEP's pre-award process, which included the publication of the RFA and the application review and selection process.³ Eligible applicants for MPPEP Phase

¹ Pub. L. No. 117-2, 135 Stat. 10 (Mar. 11, 2021).

² Office of Management and Budget (OMB) 0570-NEW (updated April 8, 2022, to OMB 0570-0079), Fiscal Year (FY) 2022 Meat and Poultry Processing Expansion Program (MPPEP) Request for Applications (RFA), RD-RBS-22-01-MPPEP (Feb. 24, 2022).

³ The MPPEP pre-award timeframe was from the publication of the MPPEP RFA on February 24, 2022, through the final obligation of grant funds in May 2023.

I included sole proprietor businesses or other business entities engaged or proposing to engage in meat and poultry processing, including, but not limited to, Tribes and Tribal entities, for-profit entities, non-profit entities, and State or local government entities. The applicants' meat and poultry processing facilities must be physically located and operated in the United States or its territories. Applicants that are nationally dominant in beef, pork, chicken, or turkey processing are ineligible for MPPEP.

The maximum award for MPPEP Phase I was \$25 million or 20 percent of total project costs, whichever was less; there was no minimum award. Applications for MPPEP Phase I were evaluated based on the following scoring criteria; see Figure 2 below.



Figure 2. MPPEP Phase I Scoring Criteria.

RBS ranked complete, eligible applications based on overall score; higher scoring applications received first consideration.

To complete the MPPEP Phase I application evaluation process for eligibility and scoring, RBS entered into an interagency agreement with the National Institute of Food and Agriculture (NIFA). RBS contracted with NIFA to conduct initial eligibility assessments of applicants and to assess and score applicants based on the established criteria. In addition to the agreement with NIFA, RBS also contracted with a third-party entity to prepare the environmental reviews.

Applications were initially reviewed by NIFA for overall completeness, as well as compliance with eligibility and program requirements as set forth in the RFA. If an application did not meet eligibility requirements, it would be removed from consideration. Applicants who passed the initial eligibility screening were evaluated and scored by a panel of independent reviewers from NIFA. RBS then conducted a final administrative evaluation of top rankings and recommendations as provided by NIFA. RBS ranked complete and eligible applications based on their scores; higher scoring applications received first consideration. The projects with the highest score were funded until all MPPEP Phase I funding was obligated.

Through MPPEP Phase I, RBS obligated more than \$208 million to 36 applicants. Although the RFA stated that approximately \$150 million was available for MPPEP Phase I, RBS made more than \$55 million in additional funding available to fund applicants who were initially incorrectly determined ineligible (see Finding 1).

Objectives

Our objectives were to evaluate the internal controls established by RBS for administering the pre-award process for MPPEP and assess the program's policies and procedures. Specifically, we were to determine whether RBS properly selected the MPPEP applications and determined award amounts based on the established criteria.

However, as we discuss in Finding 1, RBS did not implement an effective internal control system over the MPPEP Phase 1 pre-award process; therefore, we could not determine whether grant applications were consistently and accurately assessed and scored based on the established criteria.

Finding 1: RBS Did Not Implement an Effective Internal Control System Over the MPPEP Phase I Pre-Award Process

We found that RBS did not develop, document, and implement an effective internal control system over the MPPEP Phase I pre-award process to ensure applications were consistently reviewed and evaluated against the established criteria. This occurred because RBS prioritized awarding MPPEP grants as quickly as possible and did not establish and document oversight controls over the MPPEP grant pre-award process. As a result, there is reduced assurance that applications were consistently and accurately evaluated and scored based on the established criteria, and that applicants selected for MPPEP awards were the most meritorious.

The Federal Managers' Financial Integrity Act requires Federal Executive Branch entities to establish internal controls in accordance with *Standards for Internal Control in the Federal Government*.^{4,5} According to these standards, Federal agencies are required to design and implement the control activities necessary to achieve agency objectives and comply with applicable regulations. These activities must be documented to demonstrate the design, implementation, and operating effectiveness of the internal control system.

RBS quickly implemented MPPEP Phase I to provide more and better processing options to producers with the goal of helping improve supply chain resiliency as soon as possible. To implement Phase I, RBS developed and implemented an RFA,⁶ established an appeals process, and developed funding scenarios to evaluate how to best use available funds. RBS also entered into an interagency agreement with NIFA to carry out key functions such as determining applicant eligibility and reviewing and scoring applications to aid in its funding determinations.

However, we determined that RBS did not develop, document, and implement an effective internal control system over the MPPEP Phase I pre-award process to provide reasonable assurance that the objectives of the program were met. Specifically, RBS did not establish oversight controls of NIFA's fulfillment of the terms of the interagency agreement. RBS also did not develop and implement a formal quality control review process to provide reasonable assurance that NIFA's review and scoring of applications was in accordance with the established criteria.

Through the statement of work⁷ (SOW) for the interagency agreement,⁸ NIFA was tasked with evaluating the eligibility and completeness of MPPEP applications, establishing a review panel to assess and score applications, and ensuring that the review panelists were free from conflicts of interest. Conducting formal oversight and quality control reviews is important to ensure that the objectives of the program are being met, specifically: (1) that applicant eligibility was

⁴ 31 United States Code (U.S.C.) § 3512(c)-(d).

⁵ Government Accountability Office (GAO), *Standards for Internal Control in the Federal Government*, GAO-14-704G (Sept. 2014).

⁶ The RFA included pertinent information, including the purpose of the program, available funding, application and submission requirements, project evaluation criteria, and the application review and selection process.

⁷ A detailed statement describing the buyer's requirements, including, if necessary, what products, services, and methods will be used to fulfill the need.

⁸ Interagency agreements are reimbursable agreements at the trading partner level, including but not limited to agreements between agencies, agreements within agencies, grant-related agreements, and assisted acquisitions.

accurately and completely determined, and (2) that eligible applicants were objectively, consistently, and accurately scored.

We requested specific quality control policies and procedures that RBS used to administer MPPEP Phase I. In response to our request, RBS developed and provided a spreadsheet titled MPPEP Standard Operating Procedures, which included general information related to program standup, application processing, and systems used for the administration of MPPEP. However, this document did not sufficiently document formal quality control policies or procedures to be completed, including eligibility, scoring, and independence. Specifically, we noted:

Evaluating Eligibility and Completeness

RBS' interagency agreement with NIFA required NIFA to assess the eligibility of applicants and assess the completeness of applications to determine if an applicant was eligible for a MPPEP grant. Based on the results of this determination, NIFA provided RBS with a listing of the applicants' eligibility status. RBS used NIFA's listing to send adverse decision letters to applicants NIFA determined were ineligible. However, we found that RBS did not establish formal controls to ensure the accuracy of NIFA's performance in making eligibility determinations.

After RBS issued the adverse decision letters to the applicants, three applicants contacted RBS to clarify that their original application submittal contained all required documentation. Upon further investigation, RBS found that in these instances, NIFA did not properly combine application documents when they were extracted from grants.gov.⁹ After discovering this error, RBS stated that it completed a quality control review for all 182 applications that NIFA deemed incomplete and ineligible to ensure there were no additional erroneous eligibility determinations. RBS determined that 10 applications contained all the required documents or were missing one component of the application requirements that did not affect the eligibility or substantive nature of the application.¹¹ The 10 applications were subsequently scored; 4 of those applications, totaling more than \$55 million, met the established criteria required to be funded.

To fund the four additional projects, RBS reported it used funds intended for a second round of MPPEP because the approximately \$150 million RBS authorized for Round 1 of MPPEP had already been awarded. Although the funds were initially set aside for a second round of MPPEP, RBS officials determined that it was in the agency's best interest to continue to fund applications from the first round that were eligible and scored highly enough to be funded. Had RBS ensured that a formal quality control review was conducted, it could have stayed within the established funding level announced in the MPPEP Phase I RFA.

⁹ Grants.gov is a common website for federal agencies to post discretionary funding opportunities and for grantees to find and apply for them. It is an E-government initiative operating under the governance of the Office of Management and Budget.

¹⁰ Applications for MPPEP were required to be submitted via grants.gov and alternatively through the MPPEP email inbox if the applicant had problems with its System for Award Management registration and could provide information documenting the issue(s).

¹¹ [REDACTED]

Assess and Score Applications

In accordance with the SOW, NIFA developed and implemented scoring toolkits¹² to review and document its scoring assessment of eligible applications. Review panelists were required to assess the applications against the scoring criteria and provide a written justification for the given score. After NIFA scored the applications, it conducted peer-review panel meetings,¹³ during which it discussed and derived a consensus score for each application. However, RBS did not develop a formal review process to ensure that review panelists consistently reviewed the applications against the established criteria or fully documented their review to justify the given score.¹⁴

As part of our fieldwork, we performed a cursory review of the complete and eligible applications and found that the level of detail documented varied for each application. For example, in some instances, there were no or limited details justifying the given score, and in other instances, the reviewer provided specific details, including documents that were reviewed to support the score. Without sufficient justification or a second-level review of the performance of panelists to score the applications, there is reduced assurance that the applications were consistently reviewed and scored.

Reviewer Independence

USDA regulations prohibit reviewers from having any real or apparent conflicts of interest and require that independent reviewers assess applications.¹⁵ According to the SOW between RBS and NIFA, NIFA was responsible for ensuring that reviewers with a conflict of interest would not attend peer review panel meetings when those applications were reviewed. Additionally, the RFA required that each reviewer sign a conflict of interest and confidentiality agreement regarding any assigned proposals.

However, RBS did not implement a process to ensure that the SOW and RFA requirements specific to reviewer independence were met. We determined that NIFA did not ensure there were conflict of interest forms on file for 8 of 72 independent panelists that were signed prior to participating in the panel. An RBS official told us that RBS relied on NIFA to ensure it complied with the RFA requirements regarding reviewers' independence and did not implement oversight controls to ensure NIFA complied with the RFA requirements or its own policies and procedures. While we did not assess whether the missing conflict of interest forms affected the objectivity of the reviews, we confirmed that NIFA subsequently obtained the eight missing conflict of interest forms once we informed them of the issue. Assessing potential conflicts of interest of those reviewing applications is considered a key control in the grant award process because it

¹² The scoring toolkits were a standard review template to assist the panelists in assessing the overall merit of the proposal while supporting the consistency of reviews among all reviewers. The toolkits provided the evaluation criteria and instructions on documenting the review.

¹³ A peer review panel meeting consisted of a panel manager and three panel reviewers to discuss and score MPPEP applications determined to be eligible.

¹⁴ An RBS official stated that they conducted an ad hoc review of the applications to ensure they were properly categorized as construction or non-construction projects.

¹⁵ 2 Code of Federal Regulations (C.F.R.) § 415.1(a)(2).

prevents individuals with real or apparent conflicts of interest from participating in the review of grant applications. Documenting and evaluating reviewers' independence helps RBS ensure that its awarding process is transparent and impartial.

In addition to the weaknesses in internal controls described above, we also found that RBS did not perform a program-specific risk assessment¹⁶ to identify and analyze risks related to achieving MPPEP's objectives and use the risks identified as a basis for designing control activities to respond to identified risks.¹⁷ Without assessing risks, RBS does not have reasonable assurance that it identified and responded to risks that could affect its ability to select applicants fairly and effectively for MPPEP grants to achieve the objective of the program.¹⁸ RBS could have mitigated the issues we outlined in this finding if it had conducted a risk assessment to identify potential risks to program integrity and to establish strong internal controls to mitigate potential risks, such as the establishment of oversight controls. For example, RBS did not assess risk and establish controls to respond to the risk for the key functions it contracted NIFA to perform, such as determining eligibility and scoring applications were performed in accordance with program requirements. Furthermore, RBS did not implement the policies and procedures necessary to administer the MPPEP pre-award phase, ensure documented quality control reviews were conducted on NIFA eligibility determinations to ensure accuracy and completeness, and obtain all conflict of interest forms prior to the peer review panel meetings to ensure reviewer independence.

While we acknowledge the challenges of quickly implementing a new program, the agency did not establish or implement an effective internal control system over the MPPEP pre-award process to ensure the applications were reviewed and evaluated in accordance with program requirements. As such, we recommend that RBS develop an internal control best practice guide for grants that can be used to quickly establish an internal control system that meets the requirements as outlined in GAO's *Standards for Internal Control in the Federal Government*. The guide could also include a risk assessment template that RBS can quickly implement to assess risk and key internal control activities the agency identifies as necessary to oversee the selection and awarding of grant funds effectively. Overall, RBS officials agreed that the recommendation could be implemented, and an effective internal control system should have been established for MPPEP.

Recommendation 1

Develop an internal control best practice guide for grants that RBS can use to quickly establish an internal control system that meets the requirements as outlined in GAO's *Standards for Internal Control in the Federal Government*. The guide could also include a risk assessment template that RBS can quickly implement to assess risk and key internal control activities the agency identifies as necessary to oversee the selection and awarding of grant funds effectively.

¹⁶ A program-specific risk assessment encompasses all areas where an organization is exposed to risk (financial, operational, reporting, compliance, governance, strategic, reputation, etc.).

¹⁷ While RBS informed us that RD's Internal Control Division completed an internal control plan for MPPEP, the plan was general and did not provide MPPEP-specific mitigation strategies, outside of those developed by ARPA, to be implemented to provide reasonable assurance that the objectives of the program were met.

¹⁸ A risk assessment is the identification and analysis of risks related to achieving defined objectives to form a basis for designing risk responses.

Agency Response

In its January 22, 2024, response, RBS stated:

RBS will implement a three-part strategy for addressing this deficiency. It will carry out the following actions:

- Document its current process for establishing new programs.
- Work with available resources through the Department and the Rural Development Business Center’s Office of Compliance to identify gaps in the current process as compared to guidance issued by GAO and the Department.
- Publish its updated process for establishing new programs through internal communication and provide training (where applicable).

RBS provided an estimated completion date of January 3, 2025, for this action.

OIG Position

We accept management decision for this recommendation.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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- | [REDACTED]
- | [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Scope and Methodology

We conducted our audit to evaluate the internal controls established by RBS for administering the pre-award process for MPPEP Phase I and to assess the program’s policies and procedures. The scope of our audit was the MPPEP Phase I pre-award process and included activities between February 2022, when the RFA was published, and May 2023, when the final grant awards were obligated.

We determined RBS received 317 applications, requesting \$2.3 billion in funding for Phase I of this program. As of May 2023, RBS obligated 36 MPPEP Phase I grants, totaling over \$208 million.

We virtually conducted our fieldwork from November 2022 to December 2023. We discussed the results of our audit with management officials on December 20, 2023.

To accomplish our objectives, we:

- reviewed applicable Federal regulations and program guidance, including Pub. L. 117-2, 2 C.F.R. § 415.1(a), 7 C.F.R. § 3430, 7 C.F.R. § 11, 7 C.F.R. § 1900, 21 U.S.C. Section 3512 (c)(d), GAO’s *Standards for Internal Control in the Federal Government*, and the MPPEP Phase I RFA;
- interviewed RBS and NIFA officials responsible for administering the MPPEP Phase I pre-award process;
- reviewed the interagency agreement SOW to determine RBS’ and NIFA’s roles and responsibilities in the pre-award process;
- reviewed RBS’ grant policy documentation to identify the internal controls it had in place to ensure it complied with Federal grant and program requirements;
- reviewed available grant selection documentation, including the RFA, application eligibility and scoring toolkits, decision memoranda, and determination letters;
- reviewed and evaluated documentation for 13 formal appeals and 37 informal appeals to assess compliance with National Appeals Division regulations and determination letter guidance;
- reviewed 72 independent review panelists’ conflict of interest forms to determine compliance with Federal, RFA, and SOW requirements; and

• [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

We assessed the internal controls deemed significant to our audit objectives, including, but not limited to, controls defined in GAO’s *Standards for Internal Control in the Federal Government*.

Specifically, we assessed the following components and underlying principles; see Figure 3 below. However, because our review was limited to the internal control components and underlying principles listed below, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

Component	Principle
Control Environment	The oversight body should oversee the entity’s internal control system.
Control Environment	Management should establish an organizational structure, assign responsibility, and delegate authority to achieve the entity’s objectives.
Control Environment	Management should evaluate performance and hold individuals accountable for their internal control responsibilities.
Risk Assessment	Management should define objectives clearly to enable the identification of risks and define risk tolerances.
Risk Assessment	Management should identify, analyze, and respond to risks related to achieving the defined objectives.
Control Activities	Management should design control activities to achieve objectives and respond to risks.
[REDACTED]	[REDACTED]
Control Activities	Management should implement control activities through policies.
Information and Communication	Management should use quality information to achieve the entity’s objectives.
Monitoring	Management should establish and operate monitoring activities to monitor the internal control system and evaluate the results.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient and appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Abbreviations

ARPA.....	American Rescue Plan Act
C.F.R.....	Code of Federal Regulations
GAO.....	Government Accountability Office
████████████████████	
MPPEP.....	Meat and Poultry Processing Expansion Program
████████████████████	
NIFA.....	National Institute of Food and Agriculture
NIST.....	National Institute of Standards and Technology
OIG.....	Office of Inspector General
OMB.....	Office of Management and Budget
RBS.....	Rural Business-Cooperative Service
RFA.....	Request for Applications
RD.....	Rural Development
SF-424.....	Standard Form 424
SOW.....	Statement of Work
U.S.C.....	United States Code
USDA.....	United States Department of Agriculture

**Rural Business-Cooperative Service's
Response to Audit Report**



Rural Development

Office of the Chief Risk Officer

1400 Independence Avenue SW,
Room 6126
Washington, DC 20250
Voice: 202.692.4109

Date: January 22, 2024

Audit Number: 34601-0001-21

To: Janet Sorensen
Assistant Inspector General for Audit
Office of Inspector General

Through: Terrence McGhee
Acting Chief Risk Officer
Rural Development

From: Christopher A. McClean Signed \Christopher A. McClean\
Acting Administrator
Rural Business-Cooperative Service

Subject: Controls Over the Meat and Poultry Processing Expansion Program Award Process (Phase 1)

Thank you for the opportunity to respond to the Findings in the subject report. Below please find our proposed corrective action plan for Recommendations 1 and 2 along with estimated times of completion.

If you have any questions, please contact Amy Cavanaugh, Branch Chief, Direct Programs at amy.cavanaugh@usda.gov.

Finding 1

Rural Business-Cooperative Service (RBS) Did Not Implement an Effective Internal Control System Over the MPPEP Phase I Pre-Award Process

Office of Inspector General Recommendation 1

Develop an internal control best practice guide for grants that RBS can use to quickly establish an internal control system that meets the requirements as outlined in GAO's *Standards for Internal Control in the Federal Government*. The guide could also include a risk assessment template that RBS can quickly implement to assess risk and key internal control activities the agency identifies as necessary to oversee the selection and awarding of grant funds effectively.

Agency Corrective Action Plan:

RBS will implement a three-part strategy for addressing this deficiency. It will carry out the following actions:

- Document its current process for establishing new programs.
- Work with available resources through the Department and the Rural Development Business Center's Office of Compliance to identify gaps in

- the current process as compared to guidance issued by GAO and the Department, and
- Publish its updated process for establishing new programs through internal communication and provide training (where applicable).

Estimated Completion Date: January 3, 2025

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

- [REDACTED]

- [REDACTED]

- [REDACTED]

[REDACTED]

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