



U.S. Department of Agriculture
Office of Inspector General



Assessment of Risk Management Agency's Oversight of High-Dollar Indemnities

Audit Report 05601-0003-41

OIG assessed whether the Risk Management Agency provided adequate oversight and ensured that all required high-dollar indemnity reviews were conducted.

OBJECTIVE

Our objective was to determine whether RMA ensured that all required high-dollar indemnity reviews were conducted.

REVIEWED

We reviewed applicable laws, regulations, policies, procedures, and other published guidance. We interviewed RMA and AIP officials responsible for the oversight of high-dollar indemnity reviews and analyzed RMA's CY 2022 data for required \$200,000 Indemnity Reviews.

RECOMMENDS

We recommend that RMA (1) follow up with AIPs on the 148 required \$200,000 Indemnity Reviews in CY 2022 that did not submit completed reports and, if adequate support is not provided, recover the \$61.9 million in questioned unsupported indemnity amounts; (2) review other CYs for unsubmitted reports for required reviews and recover the unsupported indemnity amounts; and (3) develop and implement a process to reconcile the required \$200,000 Indemnity Reviews with the reports submitted by AIPs on a regular basis.

WHAT OIG FOUND

The U.S. Department of Agriculture's (USDA) Risk Management Agency (RMA) manages the Federal Crop Insurance Corporation (FCIC) to provide Federal crop insurance, which helps insure agricultural producers against losses resulting from drought, excess moisture, damaging freezes, disease, and other risks. Federal crop insurance is available through private companies, known as approved insurance providers (AIPs), that sell and service crop insurance policies. The FCIC and AIPs enter into a Standard Reinsurance Agreement, which requires AIPs to conduct reviews of crop insurance policies which pay indemnities of \$200,000 or more (\$200,000 Indemnity Reviews). AIPs submit a report for each \$200,000 Indemnity Review to demonstrate to RMA that the review was completed.

We found that RMA did not ensure all required high dollar indemnity reviews were completed by AIPs. Specifically, for Crop Year (CY) 2022, AIPs did not submit reports for 148 out of 8,698 of the required \$200,000 Indemnity Reviews to indicate that a review was completed. This occurred because RMA did not have reconciliation processes or procedures to verify that AIPs completed all required \$200,000 Indemnity Reviews. Instead, RMA relied on its existing AIP Performance Reviews compliance reviews conducted for each AIP every 3 years which resulted in limited oversight of high-dollar indemnities. As a result, without evidence of these reviews, RMA had reduced assurance that AIPs accurately determined indemnities, resulting in more than \$61.9 million in questioned unsupported costs for CY 2022.

RMA officials accepted our finding. We accepted management decision for all recommendations.



OFFICE OF INSPECTOR GENERAL

United States Department of Agriculture



DATE: August 13, 2025

AUDIT

NUMBER: 05601-0003-41

TO: Pat Swanson
Administrator
Risk Management Agency

ATTN: Michelle Dunn
Acting Branch Chief, External Audits and Investigations Division
Farm Production and Conservation Business Center

FROM: Yarisís Rivera-Rojas
Acting Assistant Inspector General for Audit

SUBJECT: Assessment of Risk Management Agency's Oversight of High-Dollar Indemnities

This report presents the results of our audit of Assessment of Risk Management Agency's Oversight of High-Dollar Indemnities. Your written response to the official draft is included in its entirety at the end of the report. Based on your written response, we are accepting management decision for all three recommendations in the report, and no further response to this office is necessary.

In accordance with Departmental Regulation 1720-1, final action needs to be taken within 1 year of the date of each management decision. Please follow your internal agency procedures in forwarding final action correspondence to the Office of the Chief Financial Officer.

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

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Background and Objective

Background

The U.S. Department of Agriculture's (USDA) Risk Management Agency (RMA) manages the Federal Crop Insurance Corporation (FCIC) to provide stability for agricultural producers through the Federal Crop Insurance Program. The agency has three programs:

- ☑ Compliance
 - Monitors program integrity and adherence to program provisions by producers and private insurance companies that participate in the program.
- ☑ Insurance Services
 - Promotes and supports risk management solutions to preserve and strengthen the economic stability of America's agricultural producers.
- ☑ Product Management
 - Oversees product development and maintains existing policies.

The Federal Crop Insurance Program supports agricultural producers and offers financial protection against losses resulting from drought, excess moisture, damaging freezes, disease, and other risks. Federal crop insurance is available through private companies, known as approved insurance providers (AIPs), that sell and service crop insurance policies. AIPs directly insure producers and their crops.

The FCIC provides reinsurance to AIPs. Since 1998, AIPs have sold and serviced all crop insurance authorized under the Federal Crop Insurance Act.¹ Under the Act, RMA manages FCIC and subsequently reinsures AIPs against a portion of the losses they may incur.

Figure 1 illustrates relevant data from insurance policies nationwide for Crop Year (CY) 2022.

Policy Year	Policies Sold	Liabilities	Total Premium	Total Indemnities ²	Loss Ratio
2022	2.2 million	\$173.5 billion	\$18.3 billion	\$19.3 billion	1.05

Figure 1: Figure by FCIC, Commodity Year Statistics for 2022, as of February 2025.

Both RMA and the AIPs perform oversight reviews of Federal crop insurance policies to ensure program compliance and integrity. The primary oversight reviews performed by RMA are illustrated in Figure 2.

¹ Federal Agriculture Improvement and Reform Act of 1996, Pub. L. No. 104-127, 110 Stat. 888 (1996).

² An indemnity is defined as the compensation or money received for qualifying losses paid under an insurance policy. The indemnity compensates for losses that exceed the deductible, up to the level of the insurance guarantee.



Figure 2: RMA oversight reviews. Figure by the Office of Inspector General (OIG) based on information obtained from RMA.

As part of RMA’s responsibility to ensure that the Federal Crop Insurance Program operates efficiently, FCIC and AIPs enter into a Standard Reinsurance Agreement (SRA), which requires AIPs to establish a system of internal controls to meet FCIC’s guidelines and conduct quality control reviews. AIP quality control reviews are illustrated in Figure 3.

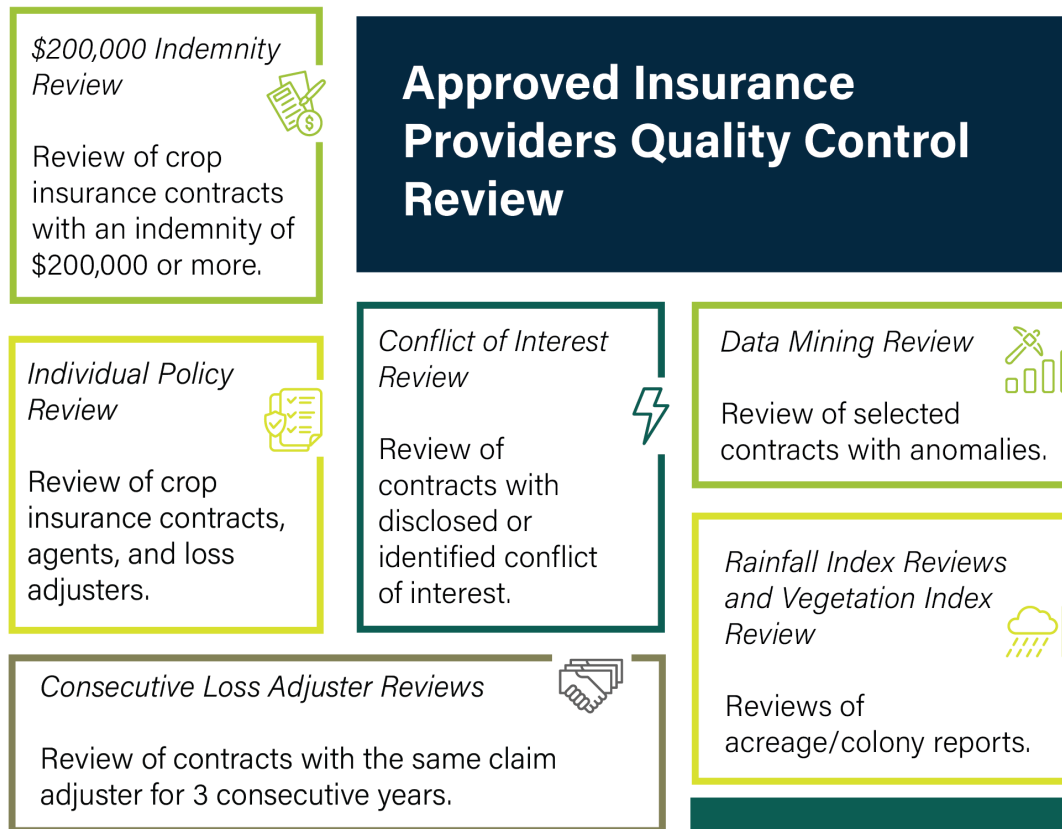


Figure 3: AIP quality control reviews. Figure by OIG based on information obtained from RMA and AIPs.

For crop insurance policies with high-dollar indemnities, AIPs conduct reviews of crop insurance policies, which pay indemnities of \$200,000 or more (\$200,000 Indemnity Reviews).³ ⁴ RMA uses data mining to select crop insurance policies for the \$200,000 Indemnity Reviews and sends a report to AIPs identifying which policies require review.⁵ AIPs are responsible for correcting any errors or omissions found during any inspections or reviews. After completing the required reviews, AIPs must report the results to RMA within 20 days. AIPs submit this information using quality control reporting records.⁶

Objective

Our objective was to determine whether RMA ensured that all required high-dollar indemnity reviews were conducted.

³ According to an RMA official, a high-dollar indemnity is an indemnity that exceeds \$200,000.

⁴ “Eligible Crop Insurance Contract” and insurance “policies” are used interchangeably throughout the program. For purposes of consistency, we used the term “policies” throughout this report.

⁵ Data mining is the practice of searching through large amounts of computerized data to find useful patterns or trends. RMA contracts with a third party to perform data mining and analytics.

⁶ The quality control reporting record currently used is the Type P-57 report within the RMA information system.

Finding 1: RMA Needs to Strengthen Its Oversight of High-Dollar Indemnities

We found that RMA did not ensure all required high-dollar indemnity reviews were completed by AIPs. Specifically, for CY 2022, AIPs did not submit reports for 148 of the 8,698 required \$200,000 Indemnity Reviews to indicate that a review was completed.⁷ This occurred because RMA did not have reconciliation processes or procedures to verify that AIPs completed all required \$200,000 Indemnity Reviews. Instead, RMA relied on its existing APR compliance reviews conducted for each AIP every 3 years which resulted in limited oversight of high-dollar indemnities.⁸ As a result, without evidence of the reviews, RMA had reduced assurance that AIPs accurately determined indemnities, resulting in more than \$61.9 million in questioned unsupported costs for CY 2022.⁹

RMA is responsible for the administration and oversight of programs authorized under the Federal Crop Insurance Act.¹⁰ As part of this responsibility, RMA oversees AIPs to ensure compliance with quality control guidelines required in the SRA.¹¹ For crop insurance policies with high-dollar indemnities, the SRA requires AIPs to conduct \$200,000 Indemnity Reviews and submit the results of their reviews to RMA.¹² Figure 4 outlines the \$200,000 Indemnity Review reporting process.



Figure 4: \$200,000 Indemnity Review Reporting Process. Figure by OIG based on the SRA and information obtained from RMA and AIPs.

Our analysis of reports submitted by AIPs for required \$200,000 Indemnity Reviews found no record of a review for 148 out of 8,698 policies with indemnities totaling \$61.9 million in CY 2022. Furthermore, RMA's reporting data indicated that this issue was not limited to our scope year and had also affected CYs 2019 through 2023.¹³ Figure 5 displays the required \$200,000

⁷ For our scope year of CY 2022, there were 8,698 required \$200,000 Indemnity Reviews with indemnities totaling more than \$3.9 billion. AIPs did not submit reports for 148 (1.7%) of the required reports.

⁸ See Figure 2, top right corner, for the definition of APRs.

⁹ For CY 2022, the 148 required \$200,000 Indemnity Reviews identified had indemnities totaling \$61,917,976.

¹⁰ Federal Agriculture Improvement and Reform Act of 1996, Pub. L. No. 104-127, 110 Stat. 888 (1996).

¹¹ Risk Management Agency Compliance AIP Performance Review Handbook.

¹² See the Background section of this report for a detailed explanation of the \$200,000 Indemnity Review reporting process.

¹³ For CYs 2019 through 2023, there were 22,087 required \$200,000 Indemnity Reviews with indemnities totaling more than \$9.8 billion. Although our scope only covered CY 2022, we presented the other CYs to RMA to assist in addressing the potential issue.

Indemnity Reviews without reports submitted by AIPs and associated total indemnity amounts for CYs 2019 through 2023.

CY	Required \$200,000 Indemnity Reviews Without Reports Submitted	Total Indemnities
2019	29	\$18.1 Million
2020	32	\$15.2 Million
2021	54	\$19.2 Million
2022	148	\$61.9 Million
2023	43	\$12.5 Million
Total	306	\$126.9 Million

Figure 5: Required \$200,000 Indemnity Reviews without reports submitted and total indemnities associated with those reviews. Figure by OIG based on data obtained from RMA as of January 2025.

Although the SRA requires AIPs to report completed \$200,000 Indemnity Reviews, RMA did not establish a reconciliation process to regularly verify that these reports were submitted. When we asked about the required reviews in question, RMA officials were unaware of the reasons why AIPs had not submitted the reports for the required reviews and stated that they would have to conduct additional follow-up. Moreover, RMA had previously identified this issue;¹⁴ however, rather than implementing additional controls to regularly reconcile the required reviews with AIP reports submitted, RMA officials stated that they have relied on existing APR compliance reviews to resolve the issue.¹⁵

We assessed RMA's reviews and determined that its oversight of high-dollar indemnities was limited. In 2019, RMA discontinued its Large Claim Review, which focused on indemnities over \$500,000 to determine the actual loss amount of claims prior to issuing payments. Due to the time and resources dedicated to conduct these reviews, RMA implemented the Program Performance Assessment (PPA) to replace the Large Claim Review; however, we found that PPAs did not provide comparable oversight of high-dollar indemnities. An RMA official stated that PPAs have primarily focused on underwriting reviews or assessing information program wide and not on high-dollar indemnities for individual policies. Consequently, RMA has primarily relied on AIP \$200,000 Indemnity Reviews to oversee high-dollar indemnities.

¹⁴ RMA provided documentation for a meeting held in December 2023 where the issue of AIPs not submitting reports for all required reviews was identified and presented to RMA and AIP representatives.

¹⁵ While RMA's compliance reviews (see Figure 2) may include policies with high-dollar indemnities, RMA officials stated that APR is the only compliance review that specifically includes oversight of \$200,000 Indemnity Reviews.

Furthermore, while the APR compliance review has an element that includes reviewing AIPs' \$200,000 Indemnity Reviews, we determined that the review did not provide adequate oversight to ensure AIPs consistently completed all required reviews.¹⁶ APR was designed for RMA to broadly evaluate an AIP's quality control system and compliance with the SRA and is conducted on each AIP on a 3-year rotational basis for a specified CY. During APR, RMA judgmentally selects a sample of 10 \$200,000 Indemnity Reviews that the AIP conducted from a universe of all crop insurance policies the AIP services for the CY reviewed.¹⁷ Therefore, due to the frequency of this review, we concluded that if AIPs did not conduct a required \$200,000 Indemnity Review, it could potentially take years for RMA to identify the deficiency, as evidenced in Figure 5.

RMA officials also stated that due to the nature and size of the program, they are unable to perform reviews of all crop insurance policies and expect AIPs to have a strong quality control program to identify issues. We acknowledge that RMA may not have the resources to perform in-depth reviews on all crop insurance policies, but, at a minimum, RMA should have strengthened its safeguards to ensure that AIPs submit all required \$200,000 Indemnity Review reports to RMA.

Without evidence of a review for high-dollar indemnities, there is reduced assurance that AIPs accurately determined indemnities. As a result, the payments—totaling more than \$61.9 million—are questionable. Therefore, RMA should follow up with the AIPs that did not submit reports for required \$200,000 Indemnity Reviews and implement a process to regularly reconcile the required \$200,000 Indemnity Reviews with the reports submitted by AIPs.

RMA officials accepted our finding. We accepted management decision for all recommendations.

Recommendation 1

Follow up with AIPs that did not submit reports for the 148 required \$200,000 Indemnity Reviews in CY 2022 and (1) determine whether the \$61.9 million in questioned, unsupported indemnity cost were supported and allowable, and (2) recover any costs determined to be unsupported and unallowable.

Agency Response

RMA accepts this recommendation. RMA stated that it followed up with the AIPs who failed to submit records for the 148 policies for 2022, and its review/reconciliation process revealed that 6 of the policies without submitted records resulted in premium adjustments totaling \$78,657 and indemnity adjustments totaling \$207,341. RMA stated that it has verified that AIPs have made the appropriate monetary adjustments on the six

¹⁶ APR's purpose is to determine whether the selected AIP's internal controls and operations comply with the SRA. The review of AIPs' \$200,000 Indemnity Reviews is only a part of 1 of the 17 components of APR.

¹⁷ For example, in CY 2022, the AIP we non-statistically selected for review had 1,623 required \$200,000 Indemnity Reviews with indemnities totaling more than \$735.8 million.

policies. Moreover, RMA stated the AIPs have taken the appropriate steps to transmit records on all 148 policies.

Regarding the questioned costs amount, RMA requested that OIG revise the questioned unsupported costs of \$61.9 million for CY 2022 to reflect the actual amount of \$78,657 in premium discrepancies and \$207,341 in indemnity discrepancies recovered by RMA.

RMA stated that corrective actions for this recommendation were completed as of July 11, 2025.

OIG Position

We accept management decision for this recommendation. Regarding RMA's request to revise the questioned unsupported costs amount, we acknowledge that RMA has taken prompt corrective actions to address our recommendation. However, we disagree with the agency's position on the monetary impact. The amount we reported represents the indemnity payments at risk due to RMA not having an annual reconciliation process to ensure AIPs completed required reviews.

Recommendation 2

Review CYs 2019 through 2023 and follow up with AIPs for unsubmitted reports for the required \$200,000 Indemnity Reviews and, if adequate support is not provided, recover the unsupported indemnity amounts.

Agency Response

RMA accepts this recommendation. RMA stated that it performed a review/reconciliation of 2019 through 2023 policies with missing P-57 records. For 2021 and 2022, RMA stated that it identified two AIPs that failed to conduct \$200,000 reviews on seven policies that resulted in premium and indemnity adjustments. RMA stated that it verified that recoveries have been made by the AIPs. Further, RMA stated it did not identify monetary discrepancies for 2019, 2020, and 2023.

RMA stated that corrective actions for this recommendation were completed as of July 11, 2025.

OIG Position

We accept management decision for this recommendation.

Recommendation 3

Develop and implement a process and procedures to regularly reconcile the required \$200,000 Indemnity Reviews with the associated completion reports submitted by AIPs.

Agency Response

RMA accepts this recommendation. RMA stated that it has developed and implemented an annual reconciliation process for policies requiring \$200,000 Indemnity Reviews.

RMA provided an estimated completion date of July 30, 2025.

OIG Position

We accept management decision for this recommendation.

Scope and Methodology

The objective of our audit was to determine whether RMA ensured that all required high-dollar indemnity reviews were conducted. The scope of our audit covered required \$200,000 Indemnity Reviews for Federal crop insurance policies in CY 2022. For our scope year, there were 8,698 required \$200,000 Indemnity Reviews with indemnities totaling more than \$3.9 billion. We performed fieldwork remotely at RMA's National and Western Regional Compliance Offices, Business Analytics Division, Insurance Services Office, Product Management Office, and a non-statistically selected AIP to obtain an understanding of RMA's oversight of high-dollar indemnities. The AIP was selected considering the following factors: (1) the number of crop insurance policies serviced with required \$200,000 Indemnity Reviews, (2) total indemnities associated with required reviews, (3) loss ratio, and (4) whether an APR compliance review was conducted by RMA for CY 2022. We performed our audit fieldwork from June 2024 through May 2025. We discussed the results of this audit with RMA management on May 22, 2025, and included their comments, as appropriate.

To accomplish our audit objective, we:

- Reviewed laws, regulations, policies, procedures, handbooks, and other published guidance to gain sufficient knowledge of RMA's oversight of high-dollar indemnity reviews.
- Held discussions with RMA officials to gain an understanding of RMA's roles and responsibilities for oversight of high-dollar indemnities for crop insurance policies.
- Analyzed RMA's quality control reporting record data for CY 2022 to determine whether AIPs had submitted reports for required \$200,000 Indemnity Reviews.
- Evaluated RMA's compliance review file for the selected AIP to assess the review for completeness and compliance with the criteria.
- Held discussions with an AIP to gain an understanding of AIPs' roles and responsibilities for conducting \$200,000 Indemnity Reviews.

We reviewed the United States Government Accountability Office's *Standards for Internal Control in the Federal Government* to determine which internal controls are significant for our engagement objective. Overall, we identified three components and five principles that are significant to our engagement objective. Specifically, we assessed the following components and underlying principles as part of answering our overall engagement objective:

Component	Principle
Control Environment	The oversight body should oversee the entity's internal control system.
Control Activities	Management should design control activities to achieve objectives and respond to risks.
Control Activities	Management should implement control activities through policies.
Control Activities	Management should design the entity's information system and related control activities to achieve objectives and respond to risks.

Component	Principle
Monitoring	Management should establish and operate monitoring activities to monitor the internal control system and evaluate the results.

We designed our audit work to assess these internal control components and underlying principles; as such, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit. We did not independently review or assess the agency's information systems; therefore, we make no representation regarding the adequacy of the agency's computer systems, or the information generated from it.

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, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Abbreviations

AIPs	approved insurance providers
APR	AIP Performance Review
CY	Crop Year
FCIC	Federal Crop Insurance Corporation
OIG	Office of Inspector General
PPA	Program Performance Assessment
RMA	Risk Management Agency
SRA	Standard Reinsurance Agreement
USDA.....	U.S. Department of Agriculture

Exhibit A: Summary of Monetary Results

Exhibit A summarizes the monetary results for our audit report by finding and recommendation number.

Finding	Recommendation	Description	Amount	Category
1	1	RMA Needs to Strengthen Its Oversight of High-dollar Indemnities	\$61,917,976	Unsupported Costs – Recovery Recommended
Total			\$61,917,976	

**Risk Management Agency's
Response to Audit Report**



**United States
Department of
Agriculture**

Farm Production
and Conservation

Risk
Management
Agency

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July 11, 2025

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Office of Inspector General

FROM: Francie Tolle/S/ Francie Tolle
Audit Liaison Official
Risk Management Agency

SUBJECT: OIG Official Draft Report 05601-0003-41: Assessment of Risk Management Agency's Oversight of High-Dollar Indemnities

The Risk Management Agency (RMA) appreciates the opportunity to review and comment on the subject Official Draft report. RMA requests management decision for recommendations 1, 2, and 3.

RECOMMENDATION NO 1:

Follow up with AIPs that did not submit reports for the 148 required \$200,000 Indemnity Reviews in CY 2022 and (1) determine whether the \$61.9 million in questioned, unsupported indemnity cost were supported and allowable, and (2) recover any costs determined to be unsupported and unallowable.

RMA RESPONSE:

RMA accepts and have completed OIG's recommendation. Concerning this recommendation, RMA concluded that 2 of the 13 participating approved insurance providers (AIP) failed to submit electronic quality control records (P57 Records) on 148 (1.7%) of the 8,698 policies requiring \$200,000 Indemnity Reviews.

RMA followed up with the two AIPs who failed to submit P57 records for the 148 policies for 2022. RMA's review/reconciliation process revealed that 6 of the policies not submitted resulted in premium adjustments totaling \$78,657 and indemnity adjustments totaling \$207,341. RMA has verified that the AIP made the appropriate monetary adjustments on the six policies. Moreover, the AIPs have taken the appropriate steps to transmit P57 records on all 148 policies. Any technical issues AIPs have experienced getting the P57 records accepted through our database is being worked out with RMA's Data Quality Branch.

In light of RMA's internal review/reconciliation process carried out on the 148 policies during this audit, we request that OIG's questioned unsupported costs of \$61.9 million for CY 2022 be revised to reflect the actual amount of \$78,657 in premium discrepancies and \$207,341 in indemnity discrepancies recovered by RMA.

RECOMMENDATION NO 2:

Review CYs 2019 through 2023 and follow up with AIPs for unsubmitted reports for the required \$200,000 Indemnity Reviews and, if adequate support is not provided, recover the unsupported indemnity amounts.

RMA RESPONSE:

RMA accepts and has completed OIG's recommendation. OIG Audit disclosed 306 (1.4%) of the 22,087 policies were missing P57 records for 2019-2023. RMA's review/reconciliation process confirmed that AIPs conducted reviews and took the appropriate steps to transmit P57 records on 244 of the 306 policies for 2021-2023. For 2019-2020, RMA confirmed that reviews were conducted on the remaining 62 policies. However, AIPs are unable to transmit P57 records to RMA on the 62 policies for 2019 and 2020 because they are considered inactive year policies (i.e. inactive year policies are policies older than four years). No monetary discrepancies were identified for 2019, 2020, and 2023 policies missing P57 records.

For 2021 and 2022, RMA did identify that two AIPs failed to conduct \$200,000 reviews on seven policies. One policy was for 2021, and six policies were for 2022. RMA verified recoveries have been made by two AIPs for the seven policies. The AIPs' subsequent review for the 2021 policy resulted in premium adjustments totaling \$2,229 and indemnity adjustment totaling \$2,872. The AIPs' review for the six 2022 policies totaled \$78,657 and indemnity adjustments totaling \$207,341.

RMA's reconciliation process disclosed that P57 records were transmitted on 21,781 of the 22,087 (98.6%) policies requiring \$200K reviews. We further disclosed that 193 of 22,087 (0.87%) were solely due to transmission errors. Although a small percentage of policies were missing P57 records, this data suggests that RMA provided adequate oversight for high dollar indemnity reviews.

RECOMMENDATION NO 3:

Develop and implement a process and procedures to regularly reconcile the required \$200,000 Indemnity Reviews with the associated completion reports submitted by AIPs.

RMA RESPONSE:

RMA accepts OIG's recommendation to develop an additional process to reconcile \$200,000 Indemnity Reviews. RMA has developed and implemented a reconciliation process that will occur annually. RMA's Business Analytics Division will develop an annual reconciliation report that identifies all policies requiring \$200K reviews that are missing P57 records. The identified policies will be forwarded to the respective AIPs to verify whether a review was conducted and whether a P57 record was transmitted to RMA confirming review completion. RMA will provide oversight to ensure the AIPs take appropriate corrective action to address their deficiencies in this area. RMA's first reconciliation report addressing 2024 policies requiring \$200K reviews missing P57 records will be forwarded to AIPs by July 30, 2025.

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