



U.S. Department of Agriculture
Office of Inspector General

FY 2024 Annual Plan



November 2023



TABLE OF CONTENTS

Introduction	1
Resources and Organization	1
FY 2024 Work Plan	2
Appendix A: Related Materials and Information	10
Appendix B: OIG Organizational Chart: October 1, 2023	11
Appendix C: OIG's Areas of Responsibility	12
Appendix D: Distribution of Audit Resources by Agency	13
Appendix E: Distribution of Investigative Resources by Agency	14
Appendix F.1: FY 2024 Audits Planned and In Progress	15
Appendix F.2: FY 2024 Inspections Planned and In Progress	18
Appendix G: Overview of OIG Plans for FY 2024	20
Appendix H: FY 2024 Performance Measures	21
Appendix I: Acronyms and Abbreviations	23

Courtesy photo/Adobe Stock





Message from the Inspector General

The U.S. Department of Agriculture (USDA) Office of Inspector General's (OIG) Annual Plan for Fiscal Year 2024 (Annual Plan) describes how OIG plans to accomplish its mission of promoting economy, efficiency, effectiveness, and integrity in the delivery of USDA programs during the fiscal year (FY). Our Annual Plan is aligned with OIG's Five-Year Strategic Mission and Diversity and Inclusion Plan—Fiscal Years 2020–2024, which established our current goals and objectives. The passage of the Infrastructure Investment and Jobs Act (IIJA) in 2021 and the Inflation Reduction Act (IRA) in 2022 also expanded our oversight responsibilities.

Infrastructure Investment and Jobs Act and Inflation Reduction Act

In addition to our regular oversight portfolio, OIG continues to prioritize oversight of USDA programs funded by IIJA and IRA. IIJA provided \$8.3 billion to USDA; of that amount, \$5.4 billion funds Forest Service (FS) initiatives (including \$27 million for OIG oversight). In response we will focus efforts on forestry programs designed to reduce wildland fire risk and restore ecosystems funded through the Act. For example, we will conduct integrated oversight of the funding provided to FS Federal Wildland Firefighting training from IIJA. Additionally, we will review aspects of the expansion of broadband access and service funded by IIJA through the Rural Utilities Service (RUS). We will also continue to proactively identify and initiate investigations into fraud involving IIJA-funded projects. In addition, we plan to use data storytelling to understand the impact of FS IIJA funds dedicated to firefighter salaries and expenses.

IRA provided USDA with more than \$44 billion for conservation, rural development, agricultural development, and forestry programs. OIG did not receive any oversight funds through this legislation; however, during FY 2024 we will monitor USDA's implementation of the Act and assess key risks as we plan oversight work of USDA's entire portfolio of programs and activities. For example, we will conduct oversight of IRA funding for Farm Service Agency (FSA) distressed borrowers with direct loans that took extraordinary measures to avoid delinquency.

Mission and Operational Goals

Our Annual Plan also focuses on our oversight of critical USDA programs and activities of national importance. This oversight dovetails with the mission and operational goals in our Five-Year Strategic Mission and Diversity and Inclusion Plan—Fiscal Years 2020–2024. Our audits, inspections, investigations, and proactive work in data analytics continue to address the need for safety and security and prevent fraud, waste, and abuse in Department programs and operations. For example, we will determine whether USDA has preventative measures in USDA contracts to deter child labor violations and review remedies, if any, that USDA includes in its contracts to respond to entities with reported child labor violations. Additionally, we will evaluate bio risk safety and physical security controls at the National Bio and Agro-Defense Facility. We also investigate threats involving food safety to protect the public from food tampering or tainted food.

Other reviews help USDA strengthen program integrity, such as assessing the adequacy of the Food and Nutrition Service's (FNS) Child and Adult Care Food Program meal reimbursement claims process for childcare centers. Our investigations are also focusing efforts on pursuing proactive data-driven work and/or other investigative leads on IIJA, IRA, and pandemic response funding at USDA in support of these Acts. Our audits, inspections, investigations, and analytical products also help USDA strengthen the Department's ability to achieve results-oriented performance. For example, we are determining whether the Natural Resources Conservation Service (NRCS) timely submitted a spending plan for IIJA Watershed and Flood Prevention Operations (WFPO) funds in accordance with the Act and accurately reported IIJA data to the public. In addition, we will continue to address allegations of senior management misconduct, conflicts of interest, and threats against USDA employees. Whistleblower complaints made by USDA contractors and/or their employees are evaluated by our Sensitive Investigations Office.

This Annual Plan also demonstrates our commitment to improving our own operational efficiency and effectiveness. OIG is dedicated to accomplishing our strategic goals while ensuring that we remain true to



2024 ANNUAL PLAN

our core values of integrity, objectivity, and diversity and inclusion.

OIG looks forward to continuing our collaborative working relationship with the Secretary, Deputy Secretary, and Congress as we strive to provide effective oversight of USDA programs in FY 2024.

Phyllis K. Fong
Inspector General

Courtesy photo/Adobe Stock





Introduction

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

OIG is committed to providing a positive return on the U.S. taxpayers' investment by planning our work to address the issues of greatest importance and achieve the most significant results. This Annual Plan presents the FY 2024 work that OIG intends to undertake in support of our Five-Year Strategic Mission and Diversity and Inclusion Plan—Fiscal Years 2020–2024.

Courtesy photo/Adobe Stock



Resources and Organization

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

We believe this Annual Plan represents a balanced and achievable set of performance objectives, and we believe we will have the resources necessary to accomplish this plan. However, given the diversity of USDA programs, continuing oversight of IJJA and IRA funds, and the potential for additional disaster response and pandemic oversight, OIG has identified factors that could potentially affect the achievement of OIG's strategic goals and related work described in this Annual Plan:

- Factor 1: Challenges recruiting, hiring, and retaining sufficient personnel to meet stakeholder demands for OIG services.
- Factor 2: Budgetary challenges that impact OIG's ability to fund a workforce adequate for our oversight responsibilities, support mission-critical activities, and keep pace with technological advancement.
- Factor 3: Unanticipated legislative requirements and emergency mandates that affect OIG's allocation of resources.

Adjustments may become necessary due to shifting priorities, available resources, or other unforeseen circumstances, such as requests from the Secretary, Departmental leaders, or Congress. Throughout the fiscal year, we will measure our progress towards achieving the performance objectives and will report our results through our semiannual reports to Congress.



Courtesy photo/Adobe Stock

FY 2024 Work Plan

Mission Goals

The following is a summary of the work we plan in support of our FY 2024 strategic mission goals.

Goal 1

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

We expect to use approximately 26 percent of our audit and 15 percent of our investigative resources in achieving this goal. Our audit work focuses on assessing management control systems designed to ensure that the Department is effectively protecting consumers and the Nation's agricultural resources. Our audit work also focuses on the security and management of the Department's information technology (IT) resources. Our investigative work focuses on addressing the ongoing challenges of agricultural inspection activities, such as issues related to organically grown items, employee safety, the smuggling of prohibited food items (including organic food items), homeland security concerns, and crimes impacting animal and plant health and safety.

For FY 2024, our mandated and priority work includes the following:

- Continue to investigate threats involving the safety of meat, poultry, and egg products to ensure timely response and initiation of appropriate corrective actions to protect the public from food tampering or tainted food.
- Continue to receive, process, work, and, as appropriate, refer allegations regarding unsafe work practices in food processing facilities.
- Continue to respond to threats against USDA employees that aim to impede their missions.
- Continue to participate in a liaison capacity with the USDA Security Council and the Workplace Violence Subcommittee to enhance the safety of USDA personnel and facilities.
- Continue to work with the Department and the various State Departments of Agriculture on all ongoing investigations to reach successful conclusions, and enhance liaison engagement with program officials to ensure the proper reporting of program violations to OIG.
- Continue to address fatalities of FS officers or employees that occur due to wildfire entrapment or burnover through the deployment of OIG's Wildland Fire Investigations Team.



2024 ANNUAL PLAN

- Strengthen relationships and strategies to address animal fighting investigative initiatives, including task force engagement across Federal, State, local, and nongovernmental organizations to prosecute such crimes.
- Continue to implement the body-worn camera policy and ensure compliance with the updated Use of Force directive.
- Work to broaden the public's knowledge of animal fighting and how this activity can be identified and reported to law enforcement authorities.
- Continue to develop data analysis tools to aid in the oversight of animal welfare.
- Conduct integrated oversight of the IJJA funding provided for FS' Federal Wildland Firefighting training.
- Continue to assess Animal and Plant Health Inspection Service's (APHIS) Animal Care Program oversight of dog breeder inspections.
- Evaluate Food Safety and Inspection Service (FSIS) and State inspections relating to the identification and reporting of child labor violations, and USDA contract provisions concerning child labor violations.
- Evaluate USDA's implementation of bio risk safety and physical security controls at the National Bio and Agro-Defense Facility.
- Determine the likely level of sophistication an attacker would need to compromise selected USDA systems or data.
- Provide technical oversight for the contracted FY 2024 Federal Information Security Modernization Act audit.

Courtesy photo/Adobe Stock





2024 ANNUAL PLAN

Courtesy photo/Adobe Stock



Goal 2

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

We expect to use approximately 24 percent of our audit and 75 percent of our investigative resources to accomplish this goal. Our audits and inspections assess internal controls and identify risk indicators that should increase both OIG's and USDA's ability to detect and prevent program abuse and criminal activity. Our investigations focus on the integrity of various USDA benefit and entitlement programs, including those that provide payments directly or indirectly to individuals or entities.

Our FY 2024 mandated and priority work includes the following:

- Proactively identify and initiate investigations into fraud involving IIJA-funded projects.
- Continue to investigate allegations of fraud in USDA's hurricane and other disaster relief and assistance programs such as crop insurance, indemnity payments, and grants and loans.
- Continue to investigate allegations concerning Supplemental Nutrition Assistance Program (SNAP) fraud and other FNS feeding programs such as the Summer Food Service Program; the Child and Adult Care Food Program; the National School Lunch Program; and the Special Supplemental Nutrition Program for Women, Infants, and Children.
- Continue performing data analysis to proactively identify fraud involving FNS feeding programs such as the School Breakfast Program, National School Lunch Program, Seamless Summer Option, Child and Adult Care Feeding Program, and Summer Food Service Program, and conduct investigations as appropriate.
- Continue to review and investigate allegations of fraud and mismanagement in FSA and Risk Management Agency (RMA) programs.
- Continue to investigate allegations of fraud related to Coronavirus Food Assistance Program and other coronavirus disease 2019 (COVID-19) funded programs.
- Utilize data storytelling to understand the impact of FS IIJA funds dedicated to firefighter salaries and expenses.
- Create an internal tool to centralize information and assess relationships within card skimming, cloning, trafficking, and other fraud schemes



2024 ANNUAL PLAN

Courtesy photo/Adobe Stock



related to SNAP across the country.

- Develop multimedia videos to increase public engagement with OIG's products and promote awareness for reporting fraud, waste, and abuse to OIG's hotline.
- Continue to assess eligibility controls over FSA's Conservation Reserve Program Climate-Smart Practice Incentive payments.
- Conduct oversight of IRA funding for FSA distressed borrowers with direct loans that took extraordinary measures to avoid delinquency.
- Review the selection process for NRCS' Partnership for Climate-Smart Commodities pilot projects.
- Continue to conduct integrated oversight of IJA funding provided to NRCS' Emergency Watershed Protection Program and FS' Landscape Scale Restoration Water Quality and Fish Passage Program. We will review both programs for transparency and disclosure. For FS, we will also perform data analytics on relative data sets for integrity and quality, inspect key aspects of the internal control environment, and review the implementation of the program.
- Continue to evaluate controls over the administration of the Rural Business-Cooperative Service's (RBS) Meat and Poultry Processing Program pre-award process (Phase I).
- Continue to perform integrated oversight of FNS SNAP electronic benefits transfer (EBT). Specifically, we will focus on SNAP EBT participants and processes; FNS' fraud risk assessment and related mitigation; and the replacement of stolen SNAP EBT benefits.
- Assess the adequacy of FNS' Child and Adult Care Food Program meal reimbursement claims process for childcare centers.
- Continue to review controls over USDA agencies' coordination of organic crop information.



2024 ANNUAL PLAN



Courtesy photo/Adobe Stock

Goal 3

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

We expect to use approximately 50 percent of our audit and 10 percent of our investigative resources to accomplish this goal. Our audit focus includes areas such as financial management, accountability, and outreach activities. Our investigative focus is in areas such as mismanagement, employee misconduct, and criminal misuse of agency IT resources.

Our FY 2024 mandated and priority work includes the following:

- Continue to address allegations of senior management misconduct, whistleblower reprisal complaints, other statutorily mandated requirements and investigations, and sensitive allegations.
- Continue to direct resources to investigate allegations involving child pornography.
- Continue to enhance USDA employee awareness of the Whistleblower Protection Act and associated statutory requirements.
- Create a self-service oversight tool that centralizes USDA grant award and recipient information.
- Enhance the OIG-developed procurement oversight tool by adding fraud risk indicators related to USDA contracts.
- Continue to conduct audits of the FYs 2023 and 2022 USDA consolidated financial statements and the financial statements of four stand-alone agencies and entities: Commodity Credit Corporation (CCC), Federal Crop Insurance Corporation, NRCS, and Rural Development (RD).
- Conduct or continue to conduct integrated oversight of the funding provided to FS, by IJJA. Review program information for transparency and disclosure, perform data analytics on relative data sets for integrity and quality, inspect key aspects of the internal control environment, and review the implementation of the program. Conduct reviews for the following FS programs and areas:
 - Legacy Road and Trails Remediation Program
 - Community Wildfire Defense Grant Program for At-Risk Communities
 - Federal Wildland Firefighter Salaries and Expenses



2024 ANNUAL PLAN

- Hazardous Fuels Management Program
- Restoration Projects on Federal/Non-Federal Land
- Restoration Projects via States and Tribes
- Continue to provide oversight of IIJA funds provided to NRCS' Watershed and Flood Prevention Operations. We will identify NRCS' methodology for selecting projects for funding and determine whether NRCS timely submitted a spend plan and accurately reported IIJA data to the public.
- Continue to review RUS' IIJA-funded Broadband ReConnect Program. Conduct an analysis of RUS' consideration and balance of broadband needs with statutory and program limitations and analyze program coordination with stakeholders and other industry entities to evaluate duplication.
- Continue to evaluate RD's administration and oversight of the Rural Housing Service's (RHS) Uniform Residential Loan Application Information Technology Project.
- Continue to review USDA Climate Hubs' measures for achieving its goal to enhance working lands resilience and productivity.
- Determine USDA's compliance with the Geospatial Data Act for Fiscal Year 2024.



Courtesy photo/Adobe Stock



2024 ANNUAL PLAN

Courtesy photo/Adobe Stock



Operational Goals

The following is a summary of the work we plan in support of our FY 2024 strategic operational goals.

Goal 1

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

To achieve our critical oversight mission goals and priorities, OIG is committed to building a high-performing workforce that values diversity, equity, inclusion, and accessibility and strengthening OIG's organizational culture.

Our FY 2024 priorities include the following:

- Solicit representatives to serve on the newly established OIG Diversity, Equity, Inclusion, and Accessibility (DEIA) Council, fostering relationships across offices and leveraging multiple perspectives and experiences to elevate OIG's DEIA efforts and encourage employee engagement.
- Provide platforms to build connections in the workplace.
- Continue to participate as a member of the Council of the Inspectors General on Integrity and Efficiency's (CIGIE) Diversity, Equity, Inclusion, and Accessibility Committee, sharing and learning best practices.
- Continue to execute a data literacy education program to maximize OIG's ability to utilize and treat data as an enterprise-wide asset, generate insights, and inform data-driven decisions.
- Foster information sharing, enhance knowledge, and develop professional expertise.
- Encourage innovation and grassroots ideas for organizational improvement.



2024 ANNUAL PLAN



Courtesy photo/Adobe Stock

Goal 2

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

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

Our FY 2024 priorities include the following:

- Continue to create and refine business intelligence tools that increase transparency, enhance data-driven decision-making, and increase efficiency of operations.
- Improve OIG's external website to enhance communications to stakeholders.
- Continue to mature the OIG intranet presence to increase overall internal communications and transparency and ensure that staff have ready access to information to execute their responsibilities.
- Continue to improve OIG's IT operations by upgrading our mobile landscape, replacing end-of-life equipment, and acquiring and deploying modernized IT software and hardware tools to enhance OIG's operational capabilities.
- Enhance service and improve operations by exploring trends, best practices, and innovation.
- Continue to develop a strategic enterprise space strategy that accommodates a hybrid, geographically diverse workforce and maximizes agility and cost savings.
- Update policies to reflect changing circumstances, legal compliance, and improved organizational efficiency.
- Manage enterprise risk level by review and identification of potential new risks.
- Continue to provide timely and reliable legal and management advice, reports, and services to support the effective functioning of all OIG components.
- Continue to assess professional standards and conduct quality assurance and internal control reviews to support OIG's operations and administration.



Related Materials and Information

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

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

USDA Management Challenges (September 2023):

<https://usdaoig.oversight.gov/reports/top-management-challenges/2023-usda-management-challenges>

OIG Oversight Plan:

Infrastructure Investment and Jobs Act Funding: <https://usdaoig.oversight.gov/reports/other/oig-oversight-plan-infrastructure-investment-and-jobs-act-funding>

COVID-19 Oversight Plan:

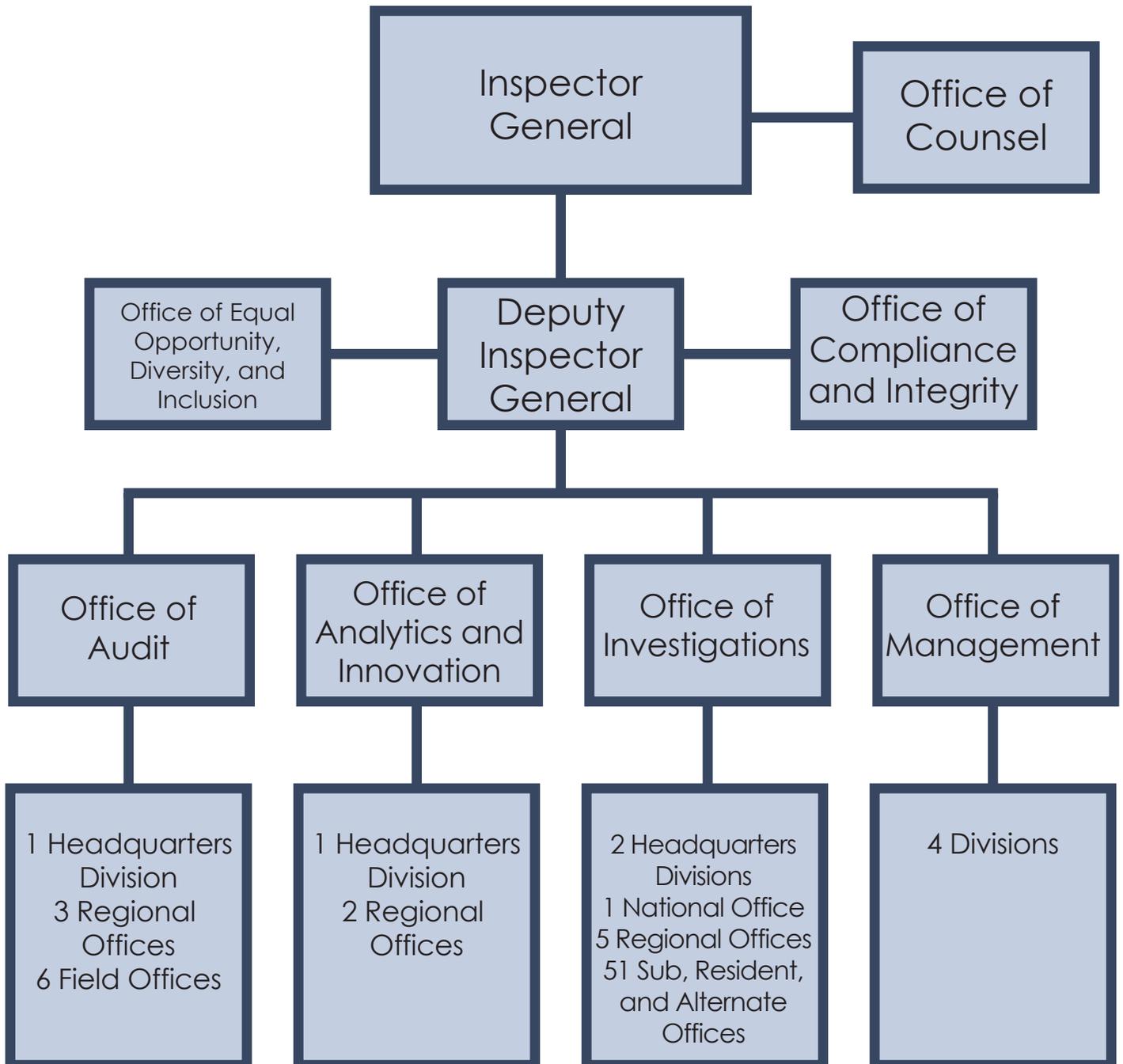
OIG Plan—Oversight of COVID-19 Funding: <https://usdaoig.oversight.gov/reports/other/oig-plan-oversight-covid-19-funding>



APPENDIX B

OIG Organizational Chart:

October 1, 2023





OIG's Areas of Responsibility

Audit

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

Investigations

The Office of Investigations utilizes specific law enforcement activities, tools, and techniques, including use of asset forfeiture, to conduct investigations and prevent fraud, waste, and abuse in the programs and operations of USDA. Investigative work may result in judicial and/or administrative actions to resolve allegations and to prevent and deter future instances of illegal or fraudulent acts or employee misconduct.

Analytics and Innovation

The Office of Analytics and Innovation (OAI) is modernizing the way OIG does business by using innovative techniques, providing visibility into data, delivering decision-ready information, and employing innovative communication methodologies. OAI, in collaboration with OA and Office of Investigations, creates and deploys advanced analytical tools utilized for potential fraud detection and performance risk assessments. OAI develops data-driven reports, dashboards, and interactive data stories on a wide range of topics for stakeholders and the public. OAI also develops strategic engagement and communications plans for a wide range of audiences on a variety of platforms, including OIG's website, social media, and other communication channels.

Compliance and Integrity

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

Counsel

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

Equal Opportunity, Diversity, and Inclusion

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

Management

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



APPENDIX D

Distribution of Audit Resources by Agency

FY 2024 PLANNED

Mission Area	Agency	%
NATURAL RESOURCES AND ENVIRONMENT—9.6%	FS	9.6
FARM PRODUCTION AND CONSERVATION—15.6%	CCC	1.7
	FSA	1.7
	NRCS	6.1
	RMA	6.1
RURAL DEVELOPMENT—12.2%	RBS	2.6
	RD	1.7
	RHS	0.9
	RUS	7.0
FOOD, NUTRITION, AND CONSUMER SERVICES—4.3%	FNS	4.3
FOOD SAFETY—2.6%	FSIS	2.6
MARKETING AND REGULATORY PROGRAMS—4.4%	Agricultural Marketing Service (AMS)	0.9
	APHIS	3.5
TRADE AND FOREIGN AGRICULTURAL AFFAIRS—0.9%	Foreign Agricultural Service (FAS)	0.9
EXECUTIVE SECRETARIAT AND OTHER ENTITIES—11.3%	Office of the Assistant Secretary for Civil Rights (OASCR)	1.7
	Office of the Chief Financial Officer (OCFO)	5.2
	Office of the Chief Information Officer (OCIO)	2.6
	Office of Contracting and Procurement (OCP)	0.9
	Office of Homeland Security (OHS)	0.9
MULTIPLE AGENCIES—39.1%	Multi-agency	39.1



APPENDIX E

Distribution of Investigative Resources by Agency

FY 2024 ANTICIPATED

Mission Area	Agency	%
NATURAL RESOURCES AND ENVIRONMENT—3.0%	FS	3.0
FARM PRODUCTION AND CONSERVATION—17.0%	Farm Production and Conservation (FPAC)	.50
	FSA	7.0
	NRCS	.50
	RMA	9.0
	RURAL DEVELOPMENT—3.5%	RBS
	RHS	2.5
	RUS	.50
FOOD, NUTRITION, AND CONSUMER SERVICES—40.0%	FNS	40.0
FOOD SAFETY—1.5%	FSIS	1.5
MARKETING AND REGULATORY PROGRAMS—28.0%	AMS	5.0
	APHIS	23.0
	RESEARCH, EDUCATION, AND ECONOMICS—2.0%	Agricultural Research Service
	Economic Research Service	0.0
	National Institute of Food and Agriculture (NIFA)	1.0
TRADE AND FOREIGN AGRICULTURAL AFFAIRS—.50%	FAS	.50
EXECUTIVE SECRETARIAT AND OTHER ENTITIES—4.5%	Departmental Management, OASCR, OCFO, OCIO, OIG, and other entities	4.5



APPENDIX F.1

FY 2024 Audits Planned and In Progress

Agency		Title	Mission Goal
APHIS	*	Animal Care Program Oversight of Dog Breeder Inspections	1
		Animal and Plant Health Inspection Service Oversight of Asian Citrus Psyllid Eradication and Citrus Greening Disease Containment	1
		Animal and Plant Health Inspection Service's Internal Controls Over Plant Protection and Quarantine Inspections in Hawaii	1
CCC	*	Commodity Credit Corporation's Financial Statements for Fiscal Years 2023 and 2022	3
		Commodity Credit Corporation's Financial Statements for Fiscal Years 2024 and 2023	3
FAS	*	Foreign Agricultural Service's Controls Over McGovern-Dole Food for Education Program Funding	3
FNS	*	Child and Adult Care Food Program Meal Reimbursement Claims Process for Child Care Centers	2
		Food and Nutrition Service's Supplemental Nutrition Assistance Program Fraud Risk Assessments	2
FS		IIJA—Legacy Road and Trails Remediation Program—Regional	3
FSA		IRA—Oversight of the Inflation Reduction Act for Distressed Borrowers with Direct Loans That Took Extraordinary Measures to Avoid Delinquency	2
FSIS	*	Food Safety and Inspection Service Cooperative Interstate Shipment Program	1
	*	Food Safety and Inspection Service's New Poultry Inspection System—Slaughter Plants	1
MULTI	*	Conservation Stewardship Program—Participant Control of Land	2
	*	General and Application Controls Work for USDA's Financial Statement Audits for Fiscal Years 2024 And 2023	3
	*	General and Application Controls Work for USDA's Financial Statement Audits for Fiscal Years 2025 and 2024	3
		OIG's Annual Single Audit Desk Reviews FY 2024	3
		USDA's Implementation of the National Bio and Agro-Defense Facility	1
	*	USDA Agency Coordination of Organic Crop Information	2
		USDA's Compliance with Improper Payment Requirements for Fiscal Year 2023	3



APPENDIX F.1

Agency		Title	Mission Goal
		USDA's Compliance with the Geospatial Data Act for Fiscal Year 2024	3
	*	USDA's Consolidated Financial Statements for Fiscal Years 2023 and 2022	3
		USDA's Consolidated Financial Statements for Fiscal Years 2024 and 2023	3
	*	USDA Controls Over Departmental Shared Cost Programs and Working Capital Fund	3
		U.S. Department of Agriculture, Office of the Chief Information Officer, Fiscal Year 2024 Federal Information Security Modernization Act	1
NRCS	*	Environmental Quality Incentives Program Payment Schedule—Cost Estimation Process	2
	*	Natural Resources Conservation Service's Financial Statements for Fiscal Years 2023 and 2022	3
		Natural Resources Conservation Service's Financial Statements for Fiscal Years 2024 and 2023	3
OASCR		OASCR's Oversight of Access to USDA Programs for Non-English-Speaking Customers	2
	*	Office of Assistant Secretary for Civil Rights' Equal Employment Opportunity Complaint Process	3
OCFO		Agreed-Upon Procedures—Employee Benefits, Withholdings, Contributions, and Supplemental Semiannual Headcount Reporting Submitted to the Office of Personnel Management for Fiscal Year 2024	3
		Independent Service Auditor's Report—Financial Management Services' Description and Operating Effectiveness of Its Financial Systems for October 2023 Through June 2024	3
		Independent Service Auditor's Report—National Finance Center's Description and Operating Effectiveness of Its Payroll and Personnel Systems for October 2023 Through June 2024	3
OCIO		Independent Service Auditor's Report—Office of the Chief Information Officer's Description and Operating Effectiveness of Its Data Center Hosting and Security Systems for October 2023 Through June 2024	3
OHS		USDA Security of Food and Agriculture—Agroterrorism	1
RBS	*	Controls Over the Meat and Poultry Processing Expansion Program Award Process (Phase 1)	2
		Fertilizer Production Expansion Program—Eligibility Determination Process	2



APPENDIX F.1

Agency		Title	Mission Goal
RD	*	Rural Development's Financial Statements for Fiscal Years 2023 and 2022	3
		Rural Development's Financial Statements for Fiscal Years 2024 and 2023	3
RMA		Assessment of Risk Management Agency's Oversight for High-Loss Value Ratio Claims - Almonds	3
	*	Federal Crop Insurance Corporation/Risk Management Agency's Financial Statements for Fiscal Years 2023 and 2022	3
		Federal Crop Insurance Corporation/Risk Management Agency's Financial Statements for Fiscal Years 2024 and 2023	3
	*	Hemp Crop Insurance Provisions	2
	*	Prevented Planting Followup	2
		Risk Management Agency's Rate Making for Crop Year 2022	2
	*	Whole-Farm Revenue Protection Pilot Program	2
RUS	*	Administration of Water and Waste Program Grants	2
		Rural Utilities Service Electric Loan Program - Award Process	2
	*	Rural Utilities Service's Distance Learning and Telemedicine	2



APPENDIX F.2

FY 2024 Inspections Planned and In Progress

Agency		Title	Mission Goal
AMS		Farm and Food Worker Relief Grant Program - Program Service Areas	3
APHIS	*	Animal and Plant Health Inspection Service Wildlife Services' Role in Administering the Mexican Wolf Recovery Program	1
FNS	*	COVID-19—Food and Nutrition Service's Pandemic Electronic Benefits Transfer	2
	*	SNAP EBT: Primer on Program Management and Processes	2
FS		Assessment of Forest Service's Pre-Season Procurement Awards	3
		Assessment of FS Financial Assistance for State Unfunded Liabilities	3
	*	IIJA—Legacy Road and Trails Remediation Program - Data Analytic Report	3
	*	IIJA—Collaborative Aquatic Landscape Restoration Program	2
	*	IIJA—Community Wildfire Defense Grant Program for At-Risk Communities	3
		IIJA—Firefighting Workforce Training	1
		IIJA—Restoration Projects via States and Tribes	3
	*	IIJA—Federal Wildland Firefighter Salaries and Expenses	3
	*	IIJA—Hazardous Fuels Management	3
	*	IIJA—Restoration Projects on Federal/Non-Federal Land	3
FSA	*	Eligibility of Conservation Reserve Program Climate—Smart Practice Incentive Payments	2
FSIS		Assessment of Inspections in Slaughter Facilities	1
MULTI	*	USDA Climate Hubs' Measures for Achieving Their Goal to Enhance Working Lands Resilience and Productivity	3
	*	Fiscal Year 2023 Quarter 3 Security Evaluation	1
	*	Fiscal Year 2023 Quarter 4 Security Evaluation	1
		Security Testing of a Selected USDA Network (Fiscal Year 2024)	1
	*	USDA's Controls Over Social Media Use – Informational Report	3
	*	USDA's Security Controls Over Industrial Control Systems	1
	*	USDA's Management of Default Credential Usage and Password Security	1



APPENDIX F.2

Agency		Title	Mission Goal
NRCS	*	IIJA—Emergency Watershed Protection Program-Information Report	2
	*	IIJA—Watershed and Flood Prevention Operations	3
	*	IRA—Conservation Stewardship Program - Participant Control of Land—Informational Report	2
		Partnership for Climate-Smart Commodities—Natural Resources Conservation Service's Selection of Pilot Projects	2
OCIO		Review of Inventory and Information Security Controls for Issuing and Excessing IT Equipment (1 of 3)	1
OCP	*	USDA Preventive Measures and Enforcement Remedies for Child Labor Violations in USDA Contracts	1
RBS		Controls Over the Meat and Poultry Processing Expansion Program Grant Recipients	2
RHS	*	Rural Housing Service's Uniform Residential Loan Application Project	3
RUS	*	IIJA—ReConnect Program—Informational Report	2
	*	IIJA—Rural Utilities Service Broadband ReConnect Program—Information Report	3
		IIJA—Rural Utilities Service Broadband ReConnect Program	3

Notes on Appendices F.1 and F.2:

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

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

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

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



Overview of OIG Plans for FY 2024

The following table illustrates OIG’s strategic goals, the direct resources to be spent on each goal, and the new FY 2024 performance targets.

Percentage of Direct Resources to Be Spent on Each FY 2024 Mission Goal	Audit	Investigations
(1) Strengthen USDA's ability to protect public health and safety and to secure agricultural and Department resources.	26%	15%
(2) Strengthen USDA's ability to deliver program assistance with integrity and effectiveness.	24%	75%
(3) Strengthen USDA's ability to achieve results-oriented performance.	50%	10%



APPENDIX H

FY 2024 Performance Measures

Performance Measures		FY 2024 Target
Organizational Results		
(1)	Percentage of OIG direct resources dedicated to critical-risk or high-impact activities to improve USDA's safety and security measures, strengthen program integrity, or achieve results-oriented performance.	96%
(2)	Percentage of audit recommendations that strengthen internal controls and/or recover program funds for which management decisions are achieved within 1 year.	95%
(3)	Percentage of stakeholder-requested and mandated audit products (e.g., Congress or Management) issued by the agreed-upon deadline (including verbal commitments).	95%
(4)	Percentage of closed investigations that resulted in a referral for action to the Department of Justice, State, or local law enforcement officials, or a relevant administrative authority.	90%
(5)	Percentage of closed investigations that resulted in an indictment, conviction, civil suit or settlement, judgment, administrative action, or monetary result.	85%
(6)	Meet statutory deadlines (20 working days) on responses to Freedom of Information Act appeals.	95%
(7)	Internal and external IT security incident response and proper resolution accomplished within 30 days of incident.	95%
Internal Management		
(1)	On an annual basis, positive employee engagement index reported in staff surveys.	75%
(2)	Annual customer service satisfaction ratings.	80%
(3)	Visible and interactive communication between Senior Staff and all OIG employees occurs monthly.	85%



APPENDIX H

Performance Measures	FY 2024 Target
(4) Equal Employment Opportunity counselors' internal and external reports will be completed within 15 calendar days after the counseling period ends.	90%
(5) Internal quality assurance review reports issued in final with management response within 60 days.	85%
(6) Internal quality assurance review report recommendations accepted annually.	90%
(7) Inspector General subpoenas issued within 5 working days (of receipt of complete information) and judicial challenges result in enforcement.	95%
(8) Percent of OAI clients reporting that analytics and innovation contributed positively to the OIG mission and goals.	95%



Acronyms and Abbreviations

APHIS	Animal and Plant Health Inspection Service
CCC	Commodity Credit Corporation
CIGIE	Council of the Inspectors General on Integrity and Efficiency
COVID-19	coronavirus disease 2019
DEIA	Diversity, Equity, Inclusion, and Accessibility
EBT	electronic benefits transfer
FAS	Foreign Agricultural Service
FNS	Food and Nutrition Service
FPAC	Farm Production and Conservation
FS	Forest Service
FSA	Farm Service Agency
FSIS	Food Safety and Inspection Service
FY	fiscal year
IIJA	Infrastructure Investment and Jobs Act
IRA	Inflation Reduction Act of 2022
IT	information technology
NIFA	National Institute of Food and Agriculture
NRCS	Natural Resources Conservation Service
OA	Office of Audit
OAI	Office of Analytics and Innovation
OASCR	Office of the Assistant Secretary for Civil Rights
OCFO	Office of the Chief Financial Officer
OCI	Office of Compliance and Integrity
OCIO	Office of the Chief Information Officer
OCP	Office of Contracting and Procurement
OHS	Office of Homeland Security
OIG	Office of Inspector General
RBS	Rural Business-Cooperative Service
RD	Rural Development
RHS	Rural Housing Service
RMA	Risk Management Agency



Acronyms and Abbreviations Cont.

- RUS..... Rural Utilities Service
SNAP..... Supplemental Nutrition Assistance Program
USDA..... United States Department of Agriculture
WFPO..... Watershed and Flood Prevention Operations



Courtesy photo/Adobe Stock

Learn more about USDA OIG at <https://usdaoig.oversight.gov>
Find us on LinkedIn: US Department of Agriculture OIG
Find us on Twitter: @OIGUSDA

Report suspected wrongdoing in USDA programs: <https://usdaoig.oversight.gov/hotline>

Toll-free: 800-424-9121
In Washington, DC: 202-690-1622



All photographs on the front and back covers are from Adobe Stock with a licensing agreement.
They do not depict any particular audit, inspection, or investigation.

U.S. Department of Agriculture (USDA) is an equal opportunity provider, employer, and lender.

In accordance with Federal civil rights law and USDA civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotope, American Sign Language, etc.) should contact the responsible Agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at How to File a Program Discrimination Complaint and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email: program.intake@usda.gov.