



# U.S. Department of Agriculture Office of Inspector General



# COVID-19—Food and Nutrition Service's Pandemic Electronic Benefits Transfer—Final Report

## Inspection Report 27801-0001-23

In our final report, we reviewed key aspects of the Food and Nutrition Service funding and administration of Pandemic Electronic Benefits Transfer assistance.

### OBJECTIVE

Our objective was to review FNS' funding and administration of P-EBT assistance. In this final report, we answered the remaining three objectives. Specifically, we addressed the risks FNS identified in implementing P-EBT assistance, challenges FNS experienced and addressed in tracking the use of P-EBT funds, and oversight controls FNS had in place to ensure that States properly accounted for P-EBT administrative funds.

### REVIEWED

We reviewed applicable laws, regulations, documentation, State plans, and informal procedures associated with P-EBT. We interviewed FNS officials to determine the risks FNS identified in the implementation of P-EBT assistance, challenges FNS experienced and addressed in tracking the use of P-EBT funds, and oversight controls FNS had in place to ensure that States properly accounted for P-EBT administrative funds. The inspection scope covered P-EBT funding amounts authorized by the Secretary for school year 2019–2020 and school year 2020–2021 through September 30, 2021.

### RECOMMENDS

We are not making any recommendations in this report.

### WHAT OIG FOUND

The Food and Nutrition Service (FNS) identified Pandemic Electronic Benefits Transfer (P-EBT) as high risk for improper payments and relied on already established controls for its school meals programs and Supplemental Nutrition Assistance Program (SNAP) EBT infrastructure. To mitigate risk, FNS developed new guidance for States, including State P-EBT plan templates and question-and-answer guidance.

According to FNS, since P-EBT was delivered through the SNAP EBT infrastructure, separately tracking benefits was challenging. FNS used existing SNAP forms to distinguish between the benefits. Over time, FNS provided additional written guidance to States and clarified instructions for form submission relating to P-EBT.

To oversee P-EBT administrative funds, FNS included the State's use of P-EBT administrative funds as part of its established SNAP Financial Management Review (FMR) process. The FMR is an ongoing assessment of the State agency's administration of SNAP.



**OFFICE OF INSPECTOR GENERAL**

United States Department of Agriculture



**DATE:** February 15, 2024

**INSPECTION**

**NUMBER:** 27801-0001-23

**TO:** **Cindy Long**  
Administrator  
Food and Nutrition Service

**ATTN:** **Amanda Musgrove**  
Director  
Office of Internal Controls, Audits and Investigations

**FROM:** **Janet Sorensen**  
Assistant Inspector General for Audit

**SUBJECT:** COVID-19—Food and Nutrition Service’s Pandemic Electronic Benefits Transfer

This report presents the results of the subject review. We do not have any recommendations in the report, and therefore, no further response to this office is necessary.

We appreciate the courtesies and cooperation extended to us by members of your staff during our inspection 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 Objectives

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### Background

The Pandemic Electronic Benefits Transfer (P-EBT), which was administered by the United States Department of Agriculture's (USDA) Food and Nutrition Service (FNS), provided benefits loaded on EBT cards<sup>1</sup> to households with eligible children who used the cards for the purchase of food in lieu of the meals that they would have received in school.<sup>2</sup> The Families First Coronavirus Response Act (FFCRA)<sup>3</sup> authorized the establishment of temporary P-EBT assistance for households with children affected by school closures due to the coronavirus disease 2019 (COVID-19) pandemic.<sup>4</sup>



**Figure 1: Picture of EBT Cards Used by Different States. Photo from FNS' Website. It Does Not Depict Any Particular Audit or Investigation.**

FNS used State plans,<sup>5</sup> as authorized by the FFCRA,<sup>6</sup> to approve specific details of a State agency's approach to distributing P-EBT funding. Furthermore, the FFCRA provided that, for each eligible child in a household, the Secretary shall approve P-EBT benefits for no less than the value of meals that the child would have received in school for 5 consecutive school days.<sup>7</sup>

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<sup>1</sup> State agencies were allowed and opted to provide P-EBT assistance through the EBT card system established under the Supplemental Nutrition Assistance Program (*Supplemental Nutrition Assistance Program: Pandemic Electronic Benefits Transfer (P-EBT) Integrity*, 85 Fed. Reg. 70043-70044, 214 (Nov. 4, 2020)).

<sup>2</sup> FNS' National School Lunch Program (NSLP) and School Breakfast Program provide nutritious meals to children during each school day.

<sup>3</sup> Families First Coronavirus Response Act, Pub. L. No. 116-127, 134 Stat. 179, Section 1101 (2020).

<sup>4</sup> In January 2020, the Secretary of Health and Human Services declared the COVID-19 pandemic a public health emergency for the United States. COVID-19 is an infectious disease caused by a newly discovered coronavirus.

<sup>5</sup> State plans included such information as: date range covered; estimated monthly and total amount of P-EBT benefits the State plans would issue; estimated number of children the State would issue P-EBT benefits for, including the number of children in Supplemental Nutrition Assistance Program (SNAP) households and the number of children in non-SNAP households; and estimated P-EBT benefit issuance schedule.

<sup>6</sup> Families First Coronavirus Response Act, Pub. L. No. 116-127, 134 Stat. 179, Section 1101 (2020).

<sup>7</sup> Ibid.

The Secretary<sup>8</sup>—with the approval of the Office of Management and Budget (OMB)—authorized a total of \$56.8 billion in P-EBT benefits to the States for use through September 30, 2021.

Each school year, States submitted new plans for FNS’ review and approval before they could issue P-EBT benefits to households with eligible children. Under the FFCRA, a child was eligible for P-EBT benefits if he or she met two conditions: (1) was eligible to receive free or reduced-price meals at school; and (2) did not receive the meals because, due to COVID-19, the school was closed for at least 5 consecutive days. Once a school met the minimum 5-day threshold, children were eligible to receive P-EBT benefits for school closures due to COVID-19.

In addition, children enrolled in a Community Eligibility Provision (CEP)<sup>9</sup> school or a school operating under Provisions 2 or 3<sup>10</sup> were eligible to receive P-EBT benefits if they attended a school that had been closed for at least 5 consecutive days due to the public health emergency. Legislation<sup>11</sup> later expanded P-EBT to account for reduced attendance or hours for schoolchildren, children in childcare facilities, any school year in which there is a public health emergency designation, and any covered summer period.

According to legislation, States could claim administrative funding to obtain full reimbursement of necessary, allowable, and reasonable costs incurred for the development and execution of State P-EBT plans.<sup>12, 13</sup>

<sup>8</sup> The USDA Office of Budget and Program Analysis (OBPA) prepares estimates and other appropriations recommendations for USDA. OBPA leads the USDA annual planning, budgeting, and execution process. Additionally, OBPA serves as the primary liaison with OMB and Congressional appropriations subcommittees to defend and promote USDA’s budget estimates.

<sup>9</sup> CEP is a non-pricing meal service option for schools and school districts in low-income areas. CEP allows the Nation’s highest poverty schools and districts to serve breakfast and lunch at no cost to all enrolled students without collecting household applications.

<sup>10</sup> Congress incorporated into Section 11(a)(1) of the Richard B. Russell National School Lunch Act alternative provisions to traditional requirements for annual determinations of eligibility for free or reduced-price school meals and daily meal counts by type.

<sup>11</sup> Continuing Appropriations Act, 2021, and Other Extensions Act, Pub. L. No. 116-159, 134 Stat. 744, Section 4601 (2020); Consolidated Appropriations Act, Pub. L. No. 116-260, 134 Stat. 1182 (2020); American Rescue Plan Act, Pub. L. No. 117-2, 135 Stat. 18, Section 1108 (2021).

<sup>12</sup> Families First Coronavirus Response Act, Pub. L. No. 116-127, 134 Stat. 179, Section 1101 (2020).

<sup>13</sup> The Consolidated Appropriations Act, 2020, Pub. L. No. 116-260, expanded reimbursable administrative costs for “State agencies, other agencies of the State, local units, and schools.”

## Objectives

Our objective was to review key aspects of the FNS' funding and administration of P-EBT assistance. During our inspection, we issued interim report 27801-0001-23(1) on Objectives 1, 3, and 4.<sup>14</sup> In this report, we addressed the following questions:

Objective 2: What risks did FNS identify in the implementation of P-EBT assistance? Specifically, what risks did FNS accept without implementing any additional controls, and what controls did FNS establish to manage those risks it did not accept?

Objective 5: What challenges did FNS experience in tracking the use of P-EBT funds, and what actions did FNS take to address those challenges?

Objectives 6: What oversight controls did FNS have in place to ensure that States properly accounted for the P-EBT administrative funds and only used these funds for allowable purposes?

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<sup>14</sup> Inspection Report 27801-0001-23(1), *COVID-19 Food and Nutrition Service's Pandemic Electronic Benefits Transfer*, Apr. 2022. This interim report addressed the following objective questions: (1) What were the P-EBT budget authorities, and what P-EBT funding amounts did the Secretary authorize to the States, as applicable, through March 31, 2021?; (3) What outreach activities did FNS conduct to maximize State participation in P-EBT assistance?; and (4) What procedures and criteria did FNS use to approve State plans for the distribution of P-EBT funds, including funds for SNAP and non-SNAP participants?

## **Objective 2: What risks did FNS identify in the implementation of P-EBT assistance? Specifically, what risks did FNS accept without implementing any additional controls, and what controls did FNS establish to manage those risks it did not accept?**

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Within 2 days of the enactment of the FFCRA on March 18, 2020, FNS implemented the State P-EBT plan templates. FNS relied on the controls of its existing school meal programs and SNAP EBT infrastructure without conducting risk assessments specific to P-EBT. As P-EBT continued with expanded legislative changes, in its June 2021 risk assessment, FNS identified P-EBT as high risk for improper payments.

### **Implementation of P-EBT**

According to FNS, since P-EBT was temporary emergency assistance distributed weeks after its creation, the process to identify and manage risk differed from the agency's permanent programs. FNS implemented P-EBT within its already established controls over the school meal programs and SNAP EBT infrastructure without performing formal risk assessments, including an enterprise risk management (ERM)-level risk assessment.<sup>15</sup> FNS accepted unidentified risk by relying on the controls associated with its established programs to mitigate any risk. (See Figure 2 illustrating the established controls). Eligibility for P-EBT benefits was limited to a subset of children who were eligible for benefits under existing school meals programs. As a result, P-EBT inherited the controls that governed those programs' application, certification, and verification processes. In addition, States distributed P-EBT benefits through their existing SNAP EBT infrastructure, a process that is managed in cooperation with a small number of national EBT processing firms.<sup>16</sup>

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<sup>15</sup> ERM is a part of the overall organizational governance and accountability functions and encompasses all areas where an organization is exposed to risk (e.g., financial, operational, reporting, compliance, governance, strategic, reputation). Government Accountability Office (GAO), Enterprise Risk Management, *Selected Agencies' Experiences Illustrate Good Practices in Managing Risk*, GAO-17-63 (Dec. 2016).

<sup>16</sup> According to FNS, households did not "apply" for P-EBT benefits in the way that they applied for NSLP and SNAP benefits. Most States issued P-EBT benefits to eligible households unsolicited and without the need for household input. States that included an application process in their P-EBT programs were almost exclusively collecting updated household contact information; States issued benefits to those applicants only after confirming that the household had previously been certified for SNAP or NSLP meal benefits.

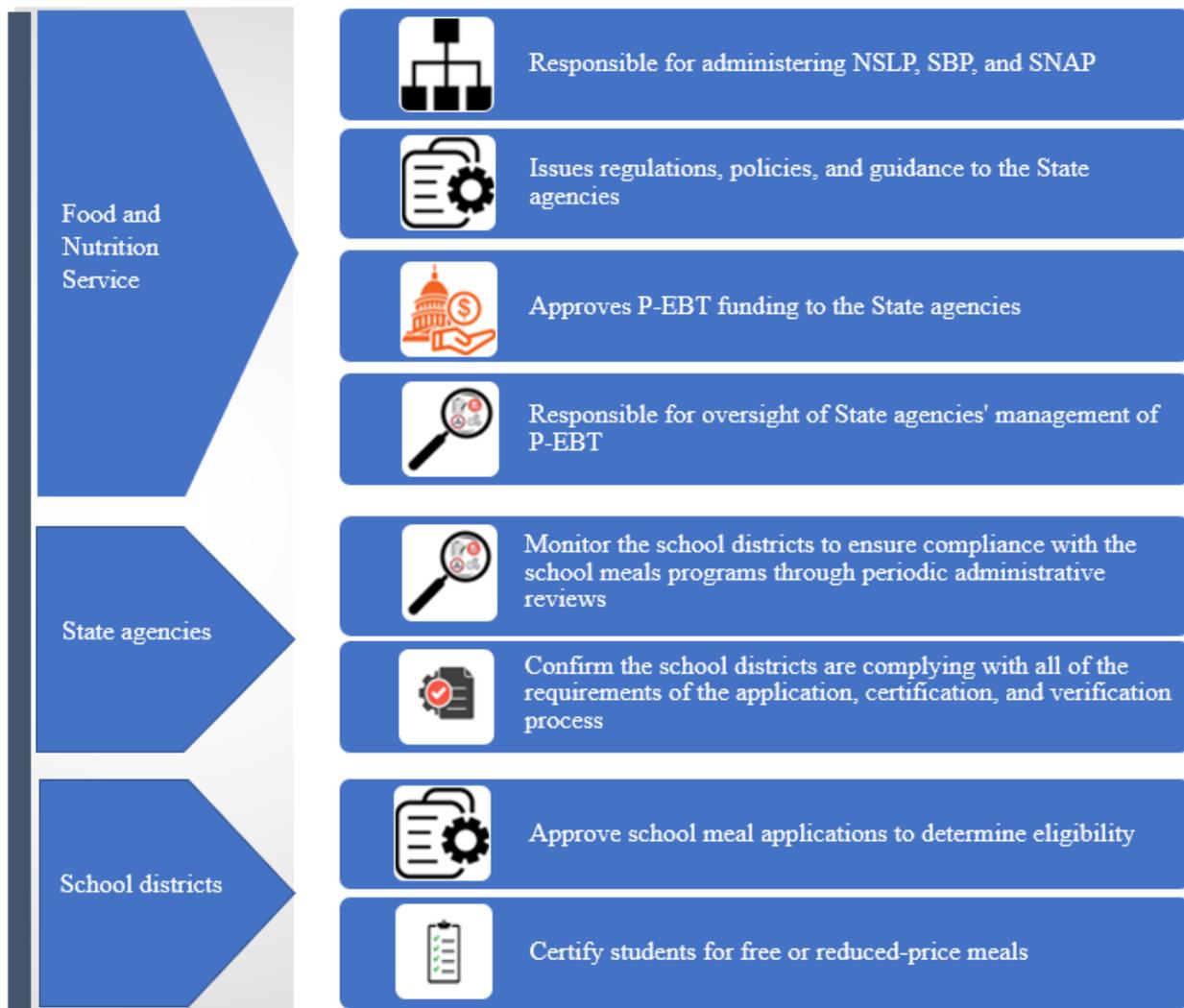


Figure 2: FNS' Established Controls.

To mitigate risk, FNS developed new guidance for States. Specifically, on March 20, 2020, FNS implemented the State P-EBT plan template.<sup>17</sup> State agencies were required to submit and receive approval for a P-EBT State plan, which helped to manage risk. Further, on April 15, 2020, FNS provided question-and-answer guidance to State agencies to assist in the development of State plans.<sup>18</sup>

### Continuation of P-EBT

As P-EBT was extended by Congress due to the ongoing COVID-19 pandemic, FNS included P-EBT assistance within its overall improper payment and internal control assessments. During its June 2021 improper payment risk assessment, FNS identified P-EBT as high risk for improper

<sup>17</sup> The State P-EBT plan process required States to outline each step in the process that they planned to use to identify eligible children and set benefit levels.

<sup>18</sup> FNS released additional question-and-answer guidance to State agencies on November 16, 2020, January 29, 2021, April 26, 2021, and August 26, 2021.

payments.<sup>19, 20</sup> In addition, between January and February 2022, FNS prepared 11 annual internal control risk assessments that addressed its internal controls over financial reporting and were applicable to all program areas (including P-EBT) in accordance with OMB Circular A-123.<sup>21</sup> Based on these assessments, FNS' internal control plan concluded that there was no added risk for P-EBT funding. During our inspection, we did not evaluate FNS' results of its risk assessments.

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<sup>19</sup> An improper payment is any payment that should not have been made or that was made in an incorrect amount under statutory, contractual, administrative, or other legally applicable requirements.

<sup>20</sup> OMB Circular A-123 states that identifying risk is a continuous and ongoing process. Agencies must regularly review and monitor risk to identify whether risks still exist, whether new risks have arisen, and whether the likelihood and impact of risks have changed; report significant changes that adjust risk priorities; and deliver assurance on the effectiveness of controls. Furthermore, changing conditions often create new risks or changes to existing risks that prompt management to perform a risk assessment to identify, analyze, and respond to risks caused by these changing conditions. According to FNS, an overall risk value of 39 means P-EBT is high risk for improper payments. If scored as high risk, the Office of the Chief Financial Officer (OCFO) may determine that a program or activity must perform a statistical sample the following fiscal year. This decision is at OCFO's discretion and based on agency follow-up to the overall risk score. As a result of the risk assessment, OCFO requested that FNS complete a Sampling & Estimation Methodology Plan for P-EBT. According to this plan and data analysis, FNS concluded that improper payments were less than 1 percent and below the statutory threshold required for annual reporting.

<sup>21</sup> OMB, *Transmittal of Appendix C to OMB Circular A-123, Requirements for Payment Integrity Improvement*, Circular A-123, Appendix C (June 26, 2018).

## **Objective 5: What challenges did FNS experience in tracking the use of P-EBT funds, and what actions did FNS take to address those challenges?**

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According to FNS, since P-EBT was delivered through the SNAP EBT infrastructure, separately tracking benefits was challenging. FNS used existing SNAP forms to distinguish between the benefits. According to FNS, within about 5 to 6 months, the States began reliably reporting P-EBT versus SNAP issuance and participation and corrected earlier reports. FNS officials also mentioned another challenge specific to issuing P-EBT benefits.

### **Tracking of P-EBT Funds**

From P-EBT's inception through September 30, 2021, the Secretary<sup>22</sup>—with the approval of OMB—authorized a total of \$56.8 billion in benefits to the States. In accordance with the FFCRA, P-EBT benefits were issued through the same EBT system used for SNAP benefits.<sup>23</sup> Each State implemented its own process to issue P-EBT benefits. Most states issued P-EBT benefits onto a household's existing EBT card if the household was already receiving SNAP benefits.<sup>24</sup>

FNS officials stated there were no new regulations or forms developed for tracking P-EBT funds since this was emergency assistance which needed to be issued in a timely manner. Instead, according to FNS, States used existing forms<sup>25</sup> from programs such as SNAP and had to identify on the form that those funds were specifically related to P-EBT. These forms tracked information such as the amount of P-EBT benefits and number of P-EBT participants and households. FNS instructed States to report this information through an “other” line item on the existing forms.

According to FNS, at the beginning of the COVID-19 pandemic, States had some difficulties separating out P-EBT participation and issuance from regular SNAP participation and issuance. FNS stated that it was not clear whether that was due to confusion on the part of the States or the need to re-program the State systems for P-EBT reporting. FNS stated that SNAP participation was being artificially inflated by as many as 10 million participants<sup>26</sup> due to the inclusion of P-EBT participation data.

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<sup>22</sup> The USDA OBPA was designated with the authority to prepare estimates and other appropriations recommendations for USDA. Additionally, OBPA serves as the primary liaison with OMB and Congressional appropriations subcommittees to defend and promote USDA's budget estimates.

<sup>23</sup> According to regulations published in the Federal Register, SNAP benefits are issued and redeemed using the EBT system. Each SNAP household has an account into which SNAP benefits are issued monthly. The SNAP benefits are accessed by a household using an EBT card. The EBT card may only be used to purchase SNAP eligible food at firms authorized by USDA to accept SNAP benefits. *Supplemental Nutrition Assistance Program: Pandemic Electronic Benefits Transfer (P-EBT) Integrity*, 85 Fed. Reg. 70043-70044, 214 (Nov. 4, 2020).

<sup>24</sup> Non-SNAP households that were eligible for P-EBT benefits generally received EBT cards in the mail that were loaded only with P-EBT benefits. *Supplemental Nutrition Assistance Program: Pandemic Electronic Benefits Transfer (P-EBT) Integrity*, 85 Fed. Reg. 70043-70045, 214 (Nov. 4, 2020).

<sup>25</sup> This included FNS Form-292B, *Report of Disaster SNAP Benefits*; FNS Form-388, *State Issuance and Participation Estimates*; and FNS Form-46, *Issuance Reconciliation Report*.

<sup>26</sup> FNS did not provide additional information or documentation for us to validate this number.

# FNS 388

Amount of  
Emergency Allotment  
Benefits

Amount of P-EBT  
Benefits

<p style="text-align: center;">U.S. DEPARTMENT OF AGRICULTURE Food and Nutrition Service <b>STATE ISSUANCE AND PARTICIPATION ESTIMATES</b></p> <p><small>DUE DATE: By the 19th of each month, phone data to the appropriate FNS Regional Office and mail the original to the FNS Regional Office.</small></p> <p>1. STATE AND CODE : __</p> <p>2. ISSUANCE (DOLLARS) -----</p> <p style="margin-left: 40px;"><i>a. REGULAR ONGOING:</i></p> <p style="margin-left: 40px;"><i>b. D-SNAP (NEW HOUSEHOLDS):</i></p> <p style="margin-left: 40px;"><i>c. DISASTER SUPPLEMENTS (ONGOING SNAP HOUSEHOLDS):</i></p> <p style="margin-left: 40px;"><i>d. REPLACEMENTS:</i></p> <p style="margin-left: 40px;"><i>e. OTHER:</i></p> <p style="margin-left: 40px;"><b>f. TOTAL ISSUANCE (2a + 2b + 2c + 2d + 2e)</b></p>	<p><small>According to the Paperwork Reduction Act 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0584-0081. The time required to complete this information collection is estimated to average 5.7 hours per response, including the time to review instructions, search existing data resources, gather the data needed, and complete and</small></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">CURRENT MONTH</th> <th style="width: 33%;">PREVIOUS MONTH</th> <th style="width: 33%;">SECOND PRECEDING MONTH</th> </tr> <tr> <th>MONTH/YEAR</th> <th>MONTH/YEAR</th> <th>MONTH/YEAR</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">6/2020</td> <td style="text-align: center;">5/2020</td> <td style="text-align: center;">4/2020</td> </tr> <tr> <th>ORIGINAL ESTIMATE</th> <th>REVISED ESTIMATE</th> <th>ACTUAL/FINAL</th> </tr> <tr> <td style="background-color: #cccccc;"></td> <td style="background-color: #ffff00; text-align: center;">EA</td> <td style="background-color: #ffff00; text-align: center;">EA</td> </tr> <tr> <td style="background-color: #92d050; text-align: center;">PEBT</td> <td style="background-color: #92d050; text-align: center;">PEBT</td> <td style="background-color: #92d050; text-align: center;">PEBT</td> </tr> </tbody> </table>	CURRENT MONTH	PREVIOUS MONTH	SECOND PRECEDING MONTH	MONTH/YEAR	MONTH/YEAR	MONTH/YEAR	6/2020	5/2020	4/2020	ORIGINAL ESTIMATE	REVISED ESTIMATE	ACTUAL/FINAL		EA	EA	PEBT	PEBT	PEBT
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ORIGINAL ESTIMATE	REVISED ESTIMATE	ACTUAL/FINAL																	
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PEBT	PEBT	PEBT																	

**Figure 3: Example of Existing Form Used by FNS to Track P-EBT Funds.**

## FNS' Actions to Address Tracking of P-EBT Funds

Over time, FNS provided clarification on written guidance to States and clarified instructions for form submission relating to P-EBT. FNS held live webinars<sup>27</sup> throughout the COVID-19 pandemic with each individual region and its States to re-iterate P-EBT reporting guidance and clarify any reporting issues the States may have experienced. Finally, both regional and National office staff were readily available to answer questions and provide guidance to individual States on reporting. FNS stated it took about 5 to 6 months for States to report P-EBT versus SNAP issuance and participation reliably and to correct their reports from earlier months of the COVID-19 pandemic.

## Other Challenges

FNS officials mentioned another challenge specific to households with custodial parents (parent who has primary or sole custody of a child) and the States not having accurate information or addresses which resulted in P-EBT funds issued to incorrect households. FNS officials stated they held extensive webinars with the States to ensure that P-EBT funds were getting to the right people and recommended that State representatives for the SNAP and P-EBT benefits establish a hotline where recipients of these benefits could call with questions or concerns. According to FNS, during the height of the pandemic, FNS and States were handling hundreds of calls each week.

<sup>27</sup> FNS provided two examples to document their efforts: 1) September 2020 meeting agenda with the Midwest Regional Office and 2) PowerPoint slides from a webinar held with the Western Regional Office, dated July 7, 2020.

## **Objective 6: What oversight controls did FNS have in place to ensure that States properly accounted for the P-EBT administrative funds and only used these funds for allowable purposes?**

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FNS included oversight of the State's use of P-EBT administrative funds<sup>28</sup> in their established SNAP Financial Management Review (FMR) process. The SNAP FMR is an ongoing assessment of the State agency's administration of SNAP and is performed by FNS on a 3-year cycle. The FMR provides FNS Regional Office staff the opportunity to observe and evaluate the State agency's processes and procedures for compliance with requirements outlined in Federal financial regulations and applicable FNS regulations and policy. For fiscal year 2021, FNS stated they conducted 15 FMRs. We reviewed fiscal year 2021 FMRs for the following State offices: Florida, Montana, and Virginia.<sup>29</sup>

According to the FMRs we reviewed, FNS documented two findings related to P-EBT:

1. One State agency did not provide adequate documentation to support the allowability of costs charged to the program; and
2. Another State agency inaccurately documented expenditures of goods ordered for a prior year but not received by the end of the Federal fiscal year.

In addition, these FMRs documented the required corrective actions for each finding, which included:

1. The State agency must implement procedures to ensure that costs are adequately documented and demonstrate that the costs are allowable; and
2. The State agency must implement procedures to ensure that expenditures are charged to the correct Federal fiscal year and adjust financial status reports accordingly.

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<sup>28</sup> Legislation provided for reimbursement of necessary, allowable, and reasonable administrative costs to State agencies. The Continuing Appropriations Act, 2021 and Other Extensions Act, 2021, Pub. L. No. 116-159, authorized reimbursement for State administrative expenses. The Consolidated Appropriations Act, 2021, Pub. L. No. 116-260, expanded this to include reimbursable administrative costs for "State agencies, other agencies of the State, local units, and schools."

<sup>29</sup> At the time of our request, there were only three completed FMRs which covered P-EBT.

## Scope and Methodology

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We conducted an inspection to review key aspects of FNS' risks identified in the implementation of P-EBT assistance, challenges faced in tracking the use of P-EBT funds, and controls over P-EBT administrative funding. We performed our inspection remotely with FNS National officials. The inspection scope covered P-EBT funding amounts authorized by the Secretary for school year<sup>30</sup> 2019–2020 and school year 2020–2021<sup>31</sup> through September 30, 2021. We conducted our fieldwork from May 2021 through January 2024.<sup>32</sup>

To accomplish our inspection objectives, we:

- Obtained and reviewed applicable laws, regulations, and informal procedures associated with P-EBT;
- Interviewed FNS officials and reviewed documentation to determine the risks FNS identified in the implementation of P-EBT assistance;
- Interviewed FNS officials and reviewed documentation to determine the challenges FNS experienced in tracking the use of P-EBT funds, and the actions FNS took to address those challenges;
- Interviewed FNS officials and reviewed documentation to determine the oversight controls FNS had in place to ensure that States properly accounted for P-EBT administrative funds;
- Reviewed all approved State plans to identify approved administrative cost estimates and the administrative cost documentation; and
- Contacted USDA's OBPA to determine P-EBT's funding categorization.

We provided this report to agency officials and included their response in this report, as appropriate.

We conducted this inspection in accordance with the Council of the Inspectors General on Integrity and Efficiency's *Quality Standards for Inspection and Evaluation*.<sup>33</sup> These standards require that we obtain sufficient, competent, and relevant evidence to provide a reasonable basis for our conclusions based on our inspection objectives.

We believe that the evidence obtained provides a reasonable basis for our conclusions based on our inspection objectives.

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<sup>30</sup> A school year covers the 12-month period from July 1 through June 30.

<sup>31</sup> According to FNS, this included the summer months as well as the school year.

<sup>32</sup> We have addressed all our objectives for this inspection; therefore, this will be our final report.

<sup>33</sup> Council of the Inspectors General on Integrity and Efficiency, *Quality Standards for Inspection and Evaluation*, (Jan. 2012).

## Abbreviations

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CEP	Community Eligibility Provision
COVID-19	coronavirus disease 2019
ERM	enterprise risk management
FFCRA	Families First Coronavirus Response Act
FMR	Financial Management Review
FNS	Food and Nutrition Service
GAO	Government Accountability Office
NSLP	National School Lunch Program
OBPA	Office of Budget and Program Analysis
OCFO	Office of Chief Financial Officer
OIG	Office of Inspector General
OMB	Office of Management and Budget
P-EBT	Pandemic Electronic Benefits Transfer
SNAP	Supplemental Nutrition Assistance Program
USDA	United States Department of Agriculture

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