



U.S. Department of Agriculture
Office of Inspector General



Food and Nutrition Service's Preparedness for the 2026 Thrifty Food Plan Change

Inspection Report 27801-0001-24

OIG reviewed FNS' plans for reassessing the Thrifty Food Plan in 2026 and assessed how well FNS integrated recommendations from the GAO's 2022 report into the planning process.

OBJECTIVES

Our objective was to assess the completeness of the plans FNS developed to reevaluate the Thrifty Food Plan in 2026. In addition, we evaluated how well FNS incorporated recommendations from GAO's 2022 report into its planning process.

REVIEWED

We reviewed FNS' published materials and documentation provided related to the preparation for the 2026 TFP Reevaluation to understand FNS' planning activities. We interviewed GAO officials responsible for the issuance of the GAO report and FNS officials responsible for the administration of the TFP Reevaluation. We also reviewed documentation provided by FNS to support the status of GAO's recommendations.

RECOMMENDS

We are not making any recommendations in this report.

WHAT OIG FOUND

The Agricultural Improvement Act of 2018 required the U.S. Department of Agriculture to reevaluate and publish the Thrifty Food Plan (TFP) every 5 years. The Food and Nutrition Service (FNS) completed its most recent reevaluation in 2021, with the next scheduled by December 31, 2026.

FNS initiated several planning activities, including an Initial Study plan, a Project Manager, and a November 2024 Project Charter that scheduled the Project Management Plan (PMP) approval by January 2025. However, as of April 2025, FNS had not finalized a comprehensive PMP; it remained in draft form, and key milestones reverted from a measurable date to a "to be determined" status. FNS planned to finalize the PMP in fall 2025 to accommodate input from the new Administration and possible statutory changes.

In July 2025, Congress enacted reconciliation legislation, which altered relevant dates for the next TFP reevaluation. As a result, the statutory deadline of December 31, 2026, was eliminated, and the risk of failing to meet that deadline has been negated.



OFFICE OF INSPECTOR GENERAL

United States Department of Agriculture



DATE: August 14, 2025

INSPECTION

NUMBER: 27801-0001-24

TO: James C. Miller
Administrator
Food and Nutrition Service

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

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

SUBJECT: Food and Nutrition Service's Preparedness for the 2026 Thrifty Food Plan Change

This report presents the results of our inspection of Food and Nutrition Service's Preparedness for the 2026 Thrifty Food Plan Change. 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 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.

Table of Contents

Background and Objectives	1
Finding 1: FNS Had Not Finalized Its 2026 TFP PMP at the Time of Our Review	3
Scope and Methodology	5
Abbreviations	6

Background and Objectives

Background

The U.S. Department of Agriculture (USDA), under the purview of the Food and Nutrition Service (FNS), develops four food plans that estimate the cost of a nutritious diet across various price points—the Thrifty, Low-Cost, Moderate-Cost and Liberal Food Plans. The Thrifty Food Plan (TFP) is the lowest cost of the four and is used to determine the Supplemental Nutrition Assistance Program maximum benefit amounts.¹ The TFP outlines nutrient-dense foods and beverages, their amounts, and associated costs that can be purchased on a limited budget to support a healthy diet.

USDA published the first edition of the TFP in 1975. Three subsequent updates over the next 46 years occurred at the Secretary’s discretion and were cost neutral as a matter of Administrative policy.² The Agricultural Improvement Act of 2018 (2018 Farm Bill) established a new TFP Reevaluation requirement for USDA, as outlined below.³ The most recent TFP Reevaluation occurred in 2021 with the next reevaluation due by December 31, 2026.



The Agricultural Improvement Act of 2018 included a statutory requirement that by 2022 and at 5-year intervals thereafter, the Secretary shall re-evaluate and publish the market baskets of the TFP based on current food prices, food composition data, consumption patterns, and dietary guidance.

In response to concerns regarding process, methodologies, Administrative practices, and the condensed timeframes associated with the 2021 TFP Reevaluation, the Government Accountability Office (GAO) reviewed the process and issued a report in 2022 with eight recommendations.^{4 5} These recommendations were intended to strengthen project management practices, peer review procedures, and overall accountability for future reevaluations. GAO’s first three recommendations focused on establishing key documents, such as a Project Management Plan (PMP), a Project Charter, and designating a Project Manager.

As of March 2025, GAO had closed all eight recommendations, based on documents FNS provided, including more formal guidance incorporating key elements of successful project management and other processes that addressed GAO’s recommendations, as illustrated in the figure below adapted from the GAO report.

¹ TFP means the diet required to feed a family of four persons consisting of a man and a woman twenty through fifty, a child six through eight, and a child nine through eleven years of age.

² Between 1975 and 2021, TFP updates occurred in 1983, 1999, and 2006.

³ Agriculture Improvement Act of 2018, Pub. L. No. 115-334, 132 Stat. 4490 (2018 Farm Bill). The Agriculture Improvement Act of 2018 and 2018 Farm Bill are used interchangeably throughout this report.

⁴ Boozman, The Honorable John and The Honorable Glenn Thompson, Letter to the Honorable Gene Dodaro, Comptroller General of the United States, from the Ranking Member on the Senate Committee on Agriculture, Nutrition, and Forestry, and the Republican Leader on the House Committee on Agriculture (Aug. 13, 2021).

⁵ GAO, *Thrifty Food Plan, Better Planning and Accountability Could Help Ensure Quality of Future Reevaluations*, GAO-23-105450 (Dec. 2022).

Key Elements of Successful Project Management



Figure 1: Key Elements of Successful Project Management. Figure adapted from GAO-23-105450.

Our inspection focused on how well FNS incorporated GAO’s recommendations into its ongoing planning efforts for the 2026 TFP Reevaluation and whether those plans provide sufficient assurance of preparedness for its effective completion.

Objectives

Our objective was to assess the completeness of the plans FNS developed to reevaluate the Thrifty Food Plan in 2026. In addition, we evaluated how well FNS incorporated recommendations from GAO’s 2022 report into its planning process.

Finding 1: FNS Had Not Finalized Its 2026 TFP PMP at the Time of Our Review

Although FNS had begun planning for the 2026 TFP Reevaluation, as of April 2025, it had not finalized a comprehensive PMP to guide the process. FNS' PMP remained in draft form, even though the Project Charter scheduled its approval for January 2025.⁶ FNS also deferred key milestones to “to be determined” status. FNS officials told us they planned to finalize the PMP in the fall of 2025 to accommodate potential input from the new Administration and possible statutory changes.⁷ Subsequent to our fieldwork, Congress enacted reconciliation legislation, which became law in July 2025, and directs that the next reevaluation of TFP occur no earlier than October 1, 2027.⁸

The figure below illustrates several key events on the timeline.

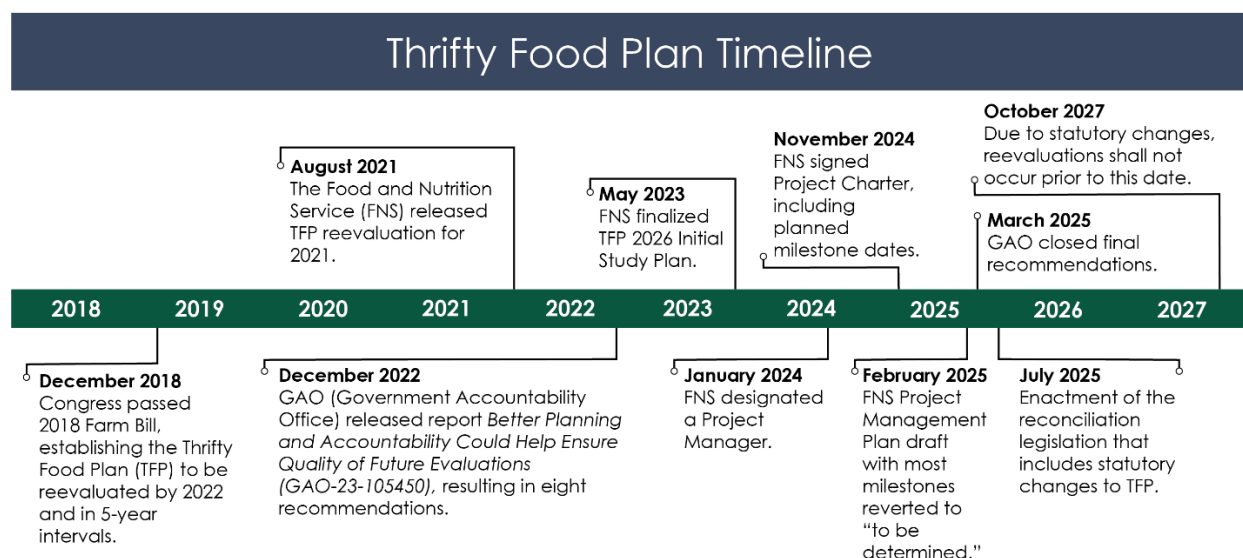


Figure 2: Timeline of Events Since the Passage of the 2018 Farm Bill. Figure by the Office of Inspector General (OIG).

To prepare for the 2026 TFP Reevaluation, FNS initiated several actions associated with successful project management emphasized in GAO's prior recommendations. These included designating a Project Manager in January 2024, approving a Project Charter in November 2024, and creating a draft PMP for review in December 2024. The Project Charter defined project

⁶ A Project Management Plan is a document that describes how the project will be executed, monitored and controlled, and closed. It integrates and consolidates all subsidiary components, including: scope management plan, requirements management plan, schedule management plan, cost management plan, quality management plan, resource management plan, communication management plan, risk management plan, procurement management plan, and stakeholder engagement plan.

⁷ The possible statutory changes were to the 2018 Farm Bill revision, due before the expiration of the 1-year extension on September 30, 2025, as cited in the Project Charter. However, provisions related to TFP were instead included in "An Act to provide for reconciliation pursuant to title II of H. Con. Res. 14," enacted July 2025.

⁸ An Act to provide for reconciliation pursuant to title II of H. Con. Res. 14, Pub. L. 119-21, § 10101(a) (2025) ("reconciliation legislation").

objectives and established key milestones, including scheduling approval of the PMP by January 2025. However, as of April 2025, the PMP remained unapproved, and more than 10 key project milestones that previously had definite timeframes have since reverted to a “to be determined” status, creating uncertainty over the timing of essential activities. These revisions include both planned and previously completed activities, impacting additional studies, data, and further information that would have informed the reevaluation.⁹ While FNS initially planned to approve the PMP by January 2025, during the course of our inspection, FNS informed OIG that it did not plan on finalizing the PMP until the fall of 2025, as it anticipated additional input from the new Administration and potential legislative modifications related to the pending Farm Bill reauthorization.

Subsequent to our fieldwork, Congress enacted reconciliation legislation that altered relevant dates related to the reevaluation of TFP, and made such reevaluations discretionary.¹⁰ As a result, the statutory deadline of December 31, 2026, was eliminated, and the risk of failing to meet that deadline has been negated. Therefore, we are not making any recommendations at this time.

⁹ Since the draft PMP omitted dates for key milestones, OIG could not determine to what extent activities not started could have impacted future milestones.

¹⁰ See Reconciliation Legislation at § 10101(a).

Scope and Methodology

Our inspection focused on the completeness of the plans FNS developed to reevaluate the Thrifty Food Plan in 2026. In addition, we evaluated how well FNS incorporated recommendations from GAO's 2022 report into its planning process. We conducted our fieldwork from October 2024 through June 2025. We discussed the results of our inspection with FNS on June 17, 2025, and included their comments, as appropriate.

To accomplish our inspection objectives, we performed the following:

- Reviewed laws, such as the Agriculture Improvement Act of 2018, which established the requirement for USDA to reevaluate and publish the TFP every 5 years.
- Evaluated FNS planning documentation related to the 2026 TFP Reevaluation, such as the Project Charter and draft PMP.
- Interviewed FNS officials responsible for oversight and planning for the 2026 reevaluation to gain an understanding of their roles, responsibilities, and activities performed related to the upcoming reevaluation.
- Reviewed GAO's 2022 report *Thrifty Food Plan, Better Planning and Accountability Could Help Ensure Quality of Future Reevaluations* (GAO-23-105450) and coordinated with GAO officials to understand the scope of their audit, the closure status of their recommendations, and the relationship to our inspection objectives.
- Reviewed FNS documentation related to the 2026 TFP Reevaluation and implementation of GAO's prior recommendations.

The inspection was conducted in accordance with the Council of the Inspectors General on Integrity and Efficiency's *Quality Standards for Inspection and Evaluation*.

Abbreviations

FNS	Food and Nutrition Service
GAO	Government Accountability Office
OIG	Office of Inspector General
PMP	Project Management Plan
TFP	Thrifty Food Plan
USDA	U.S. Department of Agriculture

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

Report suspected wrongdoing in USDA programs:



<https://usdaoig.oversight.gov/hotline-information>

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, 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, audiotape, 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.

All photographs on the front and back covers are from
USDA Flickr and are in the public domain. They do not
depict any particular audit, inspection, or investigation.