



# HIGHLIGHTS OF OFFICE OF INSPECTOR GENERAL (OIG) ANNUAL PLAN FOR FY 2019

**GOAL 1: Strengthen the U.S. Department of Agriculture's (USDA) ability to implement and improve safety and security measures to protect the public health, as well as agricultural and Departmental resources.**

- Evaluate the adequacy of Animal and Plant Health Inspection Service's (APHIS) controls to ensure breeder compliance with the Animal Welfare Act and follow up on agency actions taken in response to a 2010 audit that reviewed the agency's inspection and enforcement activities for problematic dealers.
- Provide technical oversight for the FY 2019 Federal Information Security Modernization Act (FISMA) audit.
- Investigate threats involving the safety of meat, poultry, and egg products to ensure timely response and appropriate corrective actions are taken to protect the public from food tampering or tainted food.

**GOAL 2: Detect and reduce USDA program vulnerabilities and deficiencies to strengthen the integrity of the Department's programs.**

- Evaluate the Farm Service Agency's (FSA) administration and oversight of the Wildfire and Hurricane Indemnity Program.
- Develop business intelligence products to analyze USDA program data in order to identify potential relationships, patterns, anomalies, and trends that can be addressed through audits or investigations, as appropriate.

**GOAL 3: Provide USDA with oversight to help it achieve results-oriented performance.**

- Utilize the newly formed Sensitive Investigations Office to enhance investigating senior-level employee misconduct and whistleblower reprisal complaints alleged by employees of contractors, subcontractors, grantees, and subgrantees.
- Determine whether the National Institute of Food and Agriculture (NIFA) has adequate controls to ensure formula-funded recipients use funds according to applicable regulations and their grant agreements.

**GOAL 4: Recruit, develop, and maintain a highly qualified and diverse workforce while fostering a work environment that promotes productivity, innovation, excellence, and employee satisfaction.**

- Continue ongoing recruitment activities such as the Pathways Programs, Operation Warfighters, and college fairs to deliver a highly qualified and diverse workforce.
- Reduce OIG's office space footprint and the costs associated with leased space.

# MESSAGE FROM THE INSPECTOR GENERAL

I am pleased to present the U.S. Department of Agriculture's (USDA) Office of Inspector General's (OIG) *Annual Plan for Fiscal Year 2019*. This document describes how OIG will accomplish its mission of promoting economy, efficiency, effectiveness, and integrity in the delivery of USDA programs throughout the fiscal year. We aligned our Annual Plan with the *OIG Five-Year Strategic Plan for Fiscal Years 2017–2022*, using that document to establish our current goals and objectives. Accordingly, this Annual Plan represents OIG's continued focus on critical USDA programs and activities of national importance.

Our work addresses the need for safety and security in Department programs and resources, strengthens the integrity of those programs, and helps USDA achieve its program objectives. For example, we will evaluate the adequacy of APHIS' controls to ensure breeder compliance with the Animal Welfare Act and follow up on agency actions taken in response to a 2010 audit that reviewed the agency's inspection and enforcement activities for problematic dealers. We will also investigate threats to the safety of meat, poultry, and egg products and help ensure that appropriate action is taken to protect the public from food tampering or tainted food.

Many other audits are intended to strengthen program integrity throughout USDA. For example, we will be evaluating USDA's response to cotton losses from Hurricane Harvey in Texas and Hurricane Irma in Georgia and the oversight and controls over processing cotton insurance claims. In addition, we will continue to consolidate the results of six Summer Food Service Program (SFSP) audits we conducted last fiscal year and determine whether any additional controls are needed to enhance this program's efficiency and effectiveness.

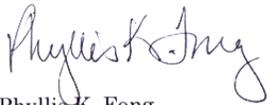
Our investigations also contribute to our goals for the fiscal year. We will investigate allegations of criminal activity in USDA's hurricane and other disaster relief and assistance programs such as the Supplemental Nutrition Assistance Program (SNAP), crop insurance, indemnity payments, grants, and loans to ensure entitlements and

benefits are distributed based on eligibility and used for their intended purpose.

Our Office of Data Sciences (ODS) will help OIG offices detect and reduce program vulnerabilities by developing business intelligence products that will provide OIG with the ability to explore data. These products will identify potential relationships, patterns, inconsistencies, and trends to be addressed through audits or investigations, as appropriate.

Demonstrating our commitment to the OIG workforce and our own operational efficiency and effectiveness, we will continue ongoing recruitment activities to deliver a highly qualified and diverse workforce. We will also devote considerable energy and resources to updating and strengthening our information technology (IT) infrastructure. Finally, we will continue working to reduce our office space footprint and associated lease costs while striving to achieve greater efficiency in our budget execution activities.

This *Annual Plan for Fiscal Year 2019* re-emphasizes OIG's continued commitment to accomplishing our strategic goals. OIG looks forward to working with the Secretary and Congress as we strive to provide effective oversight of USDA programs in fiscal year 2019.



Phyllis K. Fong

**Inspector General**

# TABLE OF CONTENTS

<b>Introduction</b> .....	<b>2</b>
<b>Resources and Organization</b> .....	<b>3</b>
<b>FY 2019 Work Plan</b> .....	<b>4</b>
<b>Conclusion</b> .....	<b>11</b>
<b>Appendix A: Related Materials and Information</b> .....	<b>12</b>
<b>Appendix B: OIG Organizational Chart: October 1, 2018</b> ..	<b>13</b>
<b>Appendix C: OIG's Areas of Responsibility</b> .....	<b>14</b>
<b>Appendix D: Distribution of Audit Resources by Agency</b> ...	<b>16</b>
<b>Appendix E: Distribution of Investigative Resources by Agency</b> .....	<b>17</b>
<b>Appendix F: Fiscal Year 2019 Audits Planned and in Progress</b> .....	<b>18</b>
<b>Appendix G: Overview of OIG Plans for Fiscal Year 2019</b> ...	<b>24</b>
<b>Appendix H: Acronyms and Abbreviations</b> .....	<b>25</b>

# INTRODUCTION

OIG's *Strategic Plan for Fiscal Years 2017–2022* establishes our mission, vision, and goals for 5 years. 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.

OIG continues its work to ensure the overall integrity of payments in USDA programs and the effectiveness of those programs. This Annual Plan presents the fiscal year (FY) 2019 work that OIG intends to undertake in support of our Strategic Plan.

# RESOURCES AND ORGANIZATION

We assessed the work for this Annual Plan relative to the resources that we believe will be available to accomplish it. Because the FY 2019 funding level is not yet certain, the Annual Plan may need to be adjusted during the year to reflect any changes in resources. Appendix B shows our current organizational structure and Appendix C describes our functional responsibilities.

# FY 2019 WORK PLAN

The following is a summary of the work we plan in support of our FY 2019 strategic goals.

## **Goal 1: Strengthen USDA's ability to implement and improve safety and security measures to protect the public health, as well as agricultural and Departmental resources.**

We expect to use approximately 21 percent of our audit and 5 percent of our investigative resources in achieving this goal.<sup>1</sup> 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. Audit work also focuses on the security and management of the Department's IT resources. For FY 2019, our priorities include the following:

- Provide technical oversight for the FY 2019 FISMA audit.
- Evaluate the adequacy of APHIS' controls to ensure breeder compliance with the Animal Welfare Act and follow up on agency actions taken in response to OIG's 2010 Audit 33002-4-SF, *APHIS Animal Care Program Inspections of Problematic Dealers*.
- Continue to evaluate APHIS' oversight of the National Veterinary Stockpile to ensure that it is prepared to appropriately respond to animal diseases affecting human health and the economy.
- Continue to determine whether the Food Safety and Inspection Service's (FSIS) verification procedures are sufficient to ensure that official establishments are maintaining written procedures that will adequately specify how the establishments will decide whether to conduct product recalls, and how the establishments will conduct the recalls.
- Evaluate FSIS' controls to ensure the safety of imported meat and poultry. Specifically, we will evaluate re-inspections performed at U.S. ports of entry and the effectiveness of the Public Health Information System import module.

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<sup>1</sup> While all OIG components contribute to each goal, we can currently quantify and project only the audit and investigation resources employed.

- Investigate threats involving the safety of meat, poultry, and egg products to ensure timely response and appropriate corrective actions are taken to protect the public from food tampering or tainted food.
- Investigate allegations of criminal activity impacting animal and plant health.

## **Goal 2: Detect and reduce program vulnerabilities and deficiencies to strengthen the integrity of the Department's programs.**

We expect to use approximately 39 percent of our audit and 90 percent of our investigative resources to accomplish this goal. Our focus includes assessing internal control systems and identifying risk indicators that should increase both OIG's and USDA's ability to detect and prevent program abuse and criminal activity. Our FY 2019 priorities include the following:

- Aggregate Federal farm program payee data across the USDA agencies in order to provide auditors and investigators with a holistic view of the payee and associated financial assistance payments. Data mining techniques will be used to universally visualize the data in order to identify anomalies and trends which may indicate program vulnerabilities, potential weaknesses in program operations and controls, and potential fraud resulting in improper payments.
- Develop business intelligence products to analyze USDA program data in order to identify potential relationships, patterns, anomalies, and trends to be addressed through audits or investigations, as appropriate.
- Evaluate FSA's administration and oversight of the Wildfire and Hurricane Indemnity Program.
- Identify and evaluate Agricultural Marketing Service's (AMS) management controls in place over the Specialty Crop Block Grant Program. Specifically, we will evaluate the process used by AMS to award and disburse grant funds to States, as well as the process used to monitor the grants.
- Evaluate USDA's response to cotton losses from Hurricane Harvey in Texas and Hurricane Irma in Georgia. Our specific objectives are to evaluate: (1) the effectiveness of USDA's response; and (2) the oversight and controls over processing cotton insurance claims and the disaster payments made for damaged cotton crops from Hurricanes Harvey and Irma.

- Continue to determine if Natural Resources Conservation Service's (NRCS) Environmental Quality Incentive Program payment schedules represent the producer's cost to implement the conservation practice(s) and if the payments are in accordance with the statutory limit. In addition, we will determine if the use of regional payment schedules is a cost effective method to provide adequate coverage for all natural resource concerns.
- Continue to evaluate the Food and Nutrition Service's (FNS) disaster relief efforts providing nutrition assistance to Puerto Rico as a result of Hurricanes Irma and Maria.
- Investigate allegations of criminal activity in farm programs, including the crop insurance and farm loan programs.
- Continue to investigate the programs in which there is alleged criminal activity to address potential fraud. Such programs include: nutrition (Child and Adult Care Feeding Program and SFSP); rural business (Rural Business Development Grant and Community Facilities Direct Loan and Grant Program); and the National Organics Program.
- Investigate allegations of criminal activity in USDA's hurricane and other disaster relief and assistance programs such as crop insurance, indemnity payments, grants, and loans.

### **Goal 3: Provide USDA with oversight to help it achieve results-oriented performance.**

We expect to use approximately 40 percent of our audit and 5 percent of our investigative resources to accomplish this goal. Our audit focus is on improved financial management and accountability, real property management and procurement, and outreach activities. Our FY 2019 mandated and priority work includes the following:

- Conduct audits of the FY 2018–2019 USDA consolidated financial statements and the financial statements of five stand-alone agencies and entities. These are the Commodity Credit Corporation (CCC), the Federal Crop Insurance Corporation, FNS, NRCS, and Rural Development.
- Assess: (1) the completeness, timeliness, quality, and accuracy of FY 2019 financial and award data submitted for publication on [usaspending.gov](https://usaspending.gov); and (2) USDA’s implementation and use of the government-wide financial data standards established by the Office of Management and Budget and the U.S. Department of the Treasury.
- Determine whether NIFA has adequate controls to ensure formula-funded recipients use funds according to applicable regulations and their grant agreements.
- Continue to consolidate relevant results and common control issues from six SFSP audits at FNS and four States (California, Florida, New York, and Texas). We will also determine whether any additional controls are needed to enhance SFSP efficiency and effectiveness.
- Continue to evaluate the Risk Management Agency’s (RMA) controls over the development of insurance products under Section 508(h) of the Federal Crop Insurance Act.
- Continue to determine whether the actions the Forest Service (FS) took in response to complaints of sexual misconduct and harassment in the workplace were (1) effectively implemented as outlined in the joint agreement with the Office of General Counsel and the Office of the Assistant Secretary for Civil Rights and (2) sufficiently addressed workplace concerns.

- Utilize the newly formed Sensitive Investigations Office to focus on investigating senior-level misconduct and whistleblower reprisal complaints alleged by employees of contractors, subcontractors, grantees, and subgrantees.

## **Goal 4: Recruit, develop, and maintain a highly qualified and diverse workforce while fostering a work environment that promotes productivity, innovation, excellence, and employee satisfaction.**

Our internal management focus is on enhancing all communication through new and existing technologies, timely reporting information to stakeholders, and delivering quality service to employees. Our FY 2019 management priorities include the following:

- Continue ongoing recruitment activities such as the Pathways Programs, Operation Warfighters, and college fairs to deliver a highly qualified and diverse workforce.
- Reduce OIG's office space footprint and the costs associated with leased space.
- Perform an in-depth assessment of several IT services, replace aging equipment, and increase redundancy to improve the speed, quality, and reliability of the OIG network.
- Improve the efficiency and effectiveness of OIG's budget execution activities, to enhance OIG's ability to ensure equitable and consistent spending throughout the fiscal year.

# CONCLUSION

In developing this Annual Plan, we made every effort to realistically assess the intended work's strategic alignment and importance, anticipated outcomes, and resource requirements. We believe it represents a balanced and achievable set of performance objectives. Adjustments may become necessary due to shifting priorities, available resources, or other unforeseen circumstances. 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.

# APPENDIX A: RELATED MATERIALS AND INFORMATION

*OIG Strategic Plan for FYs 2017–2022:*

[https://www.usda.gov/oig/webdocs/USDA\\_OIG\\_2017\\_Five\\_Year\\_Plan\\_508c.pdf](https://www.usda.gov/oig/webdocs/USDA_OIG_2017_Five_Year_Plan_508c.pdf)

*USDA Strategic Plan for FYs 2018–2022:*

<https://www.usda.gov/sites/default/files/documents/usda-strategic-plan-2018-2022.pdf>

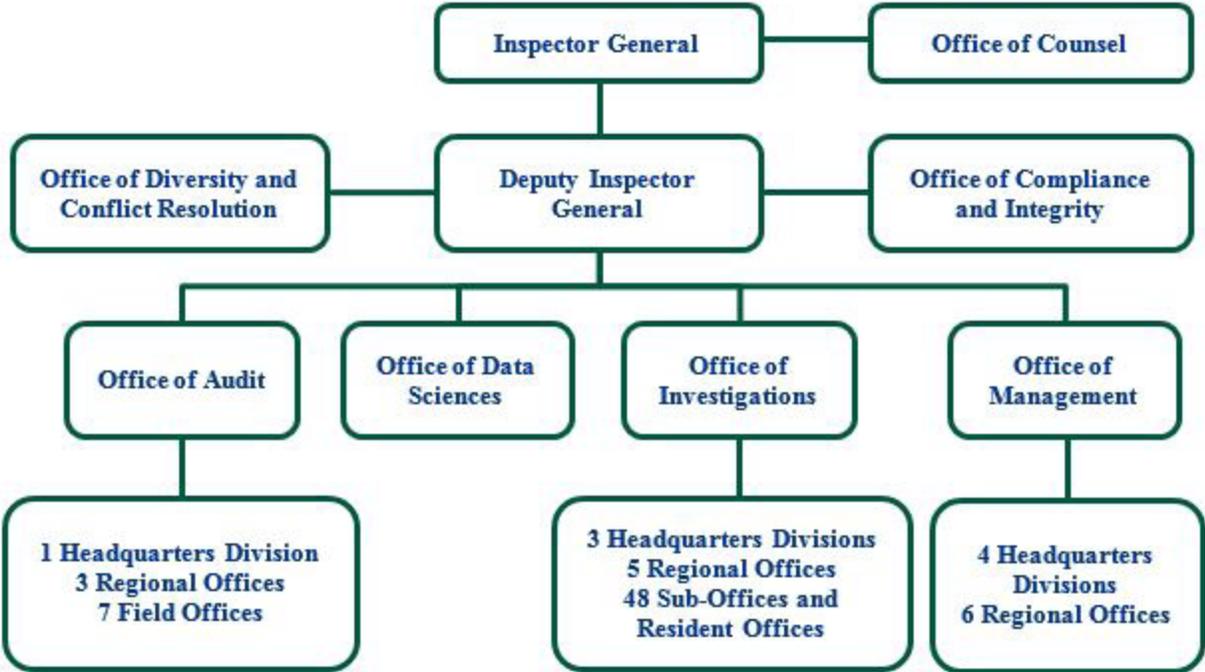
*USDA Management Challenges (August 2018):*

<https://www.usda.gov/oig/webdocs/MgmtChallenges2018.pdf>

*OIG Plan–Oversight of Disaster Funding:*

<https://www.usda.gov/oig/webdocs/Oversight-of-Disaster-Funding180914.pdf>

# APPENDIX B: OIG ORGANIZATIONAL CHART: OCTOBER 1, 2018



# APPENDIX C: OIG'S AREAS OF RESPONSIBILITY

## AUDIT

The Office of Audit 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 in-house staff do most audit work, the Office of Audit 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.

## INVESTIGATIONS

The Office of Investigations utilizes specific law enforcement authorities, tools, and techniques, including asset forfeiture, to conduct investigations and address fraud, waste, and abuse in the programs and operations of USDA. Investigative work is intended to result in appropriate actions to resolve allegations and to prevent and deter future instances of illegal or fraudulent acts or misconduct.

## DATA SCIENCES

The Office of Data Sciences (ODS) applies data analytics to support audits, investigations, and other activities. Tools may include predictive data analysis, statistical sampling, modeling, computer matching, and data mining of USDA programs and operations. Using data analytics, ODS discovers potential fraud patterns, identifies anomalies in programs for further review, and develops statistical models.

## COMPLIANCE AND INTEGRITY

The Office of Compliance and Integrity performs independent quality assurance and internal control reviews of OIG operations. These reviews provide senior management with reasonable assurance that OIG operations and activities are being carried out in accordance with policy. The Office of Compliance and Integrity also investigates allegations of criminal and/or serious administrative misconduct by OIG employees.

## **COUNSEL**

The Office of Counsel provides legal advice and representation on issues arising during the course of audit and investigative activities, and advises on internal administrative and management issues. The Office of Counsel also manages OIG's Congressional and media relations, ethics, Freedom of Information Act, and Privacy Act programs, and reviews proposed legislation, regulations, policies, and procedures.

## **DIVERSITY AND CONFLICT RESOLUTION**

The Office of Diversity and Conflict Resolution advises OIG leadership on applying the principles of civil rights, equal employment opportunity, dispute resolution, diversity, and inclusion on matters affecting the OIG workforce, program activities, and development of policy. This office also guides all personnel through the use of the Federal sector employment discrimination complaints and dispute resolution processes, as appropriate.

## **MANAGEMENT**

The Office of Management ensures that OIG personnel, budgetary funds, technology, space, equipment, and policies are in place so that OIG can function efficiently and effectively. Responsibilities include acquisition and asset management, budget formulation and execution, human resources management, cross-OIG workplace training, IT and cyber security management, and policy preparation for OIG. The Office of Management also facilitates OIG's planning activities and prepares cross-cutting documents on OIG accomplishments.

# APPENDIX D: DISTRIBUTION OF AUDIT RESOURCES BY AGENCY

## FY 2019 PLANNED

Mission Area	Agency	%
NATURAL RESOURCES AND ENVIRONMENT—2.6%	FS	2.6
FARM PRODUCTION AND CONSERVATION—20.6%	CCC	0.3
	FSA	7.3
	NRCS	5.9
	RMA	7.1
RURAL DEVELOPMENT—11.3%	Rural Development	3.0
	Rural Housing Service (RHS)	4.6
	Rural Utilities Service (RUS)	3.7
FOOD, NUTRITION, AND CONSUMER SERVICES—14.8%	FNS	14.8
FOOD SAFETY—5.7%	FSIS	5.7
MARKETING AND REGULATORY PROGRAMS—13.0%	AMS	5.6
	APHIS	7.4
RESEARCH, EDUCATION, AND ECONOMICS—4.6%	Agricultural Research Service (ARS)	1.2
	Economic Research Service (ERS)	1.0
	NIFA	2.4
MULTIPLE AGENCIES—15.6%	Multi-agency	15.6
EXECUTIVE SECRETARIAT AND OTHER ENTITIES—11.8%	Departmental Management (DM)	0.8
	Office of the Chief Financial Officer (OCFO)	9.3
	Office of the Assistant Secretary For Civil Rights (OASCR)	1.7

# APPENDIX E: DISTRIBUTION OF INVESTIGATIVE RESOURCES BY AGENCY

## FY 2019 ANTICIPATED

Mission Area	Agency	%
NATURAL RESOURCES AND ENVIRONMENT—2%	FS	2.0
FARM PRODUCTION AND CONSERVATION—18.8%	FSA	13.5
	NRCS	1.3
	RMA	4.0
RURAL DEVELOPMENT—3.3%	RUS	0.5
	RHS	1.8
	Rural Business-Cooperative Service	1.0
FOOD, NUTRITION, AND CONSUMER SERVICES—56%	FNS	56.0
FOOD SAFETY—3%	FSIS	3.0
MARKETING AND REGULATORY PROGRAMS—12.6%	AMS	5.1
	APHIS	7.5
RESEARCH, EDUCATION, AND ECONOMICS—2.7%	ARS	2.2
	NIFA	0.5
TRADE AND FOREIGN AGRICULTURAL AFFAIRS—1%	Foreign Agricultural Service	1.0
EXECUTIVE SECRETARIAT AND OTHER ENTITIES—0.6%	DM, OCFO, Office of the Chief Information Officer, OASCR, OIG, and other entities	0.6

# APPENDIX F: FISCAL YEAR 2019 AUDITS PLANNED AND IN PROGRESS

Agency	Title	Goal
AMS	* AMS Controls Over Specialty Crop Block Grant Program	Integrity of Benefits
	* AMS Storage and Handling of Commodities for International Food Assistance Programs	Safety and Security
	* Controls Over Inspection on Exported Grain	Improvement Initiatives
	* Oversight of the Farmer's Market and Local Food Promotion Program	Integrity of Benefits
APHIS	Animal Care Program Oversight of Breeders	Safety and Security
	Controls Over Select Agents	Safety and Security
	Followup on Smuggling, Interdiction, and Trade Compliance Unit	Safety and Security
	Followup to APHIS' Controls Over Licensing of Animal Exhibitors	Safety and Security
	* National Veterinary Stockpile Oversight	Safety and Security
	Plant Pest and Disease Management and Disaster Prevention Program Grants	Integrity of Benefits
ARS	ARS Controls to Prevent Mistreatment of Animals Used for Researching Parasitic Diseases	Safety and Security
CCC	* CCC's Financial Statements for FY 2018	Improvement Initiatives
	CCC's Financial Statements for FYs 2019 and 2018	Improvement Initiatives
DM	Section 2501 Program Grants Awarded FY 2018	Integrity of Benefits
ERS	ERS Data Quality and Reporting Controls	Integrity of Benefits
FNS	* Nationwide Implementation of Women, Infants, and Children Electronic Benefits Transfer	Integrity of Benefits
	* Assessment of Women, Infants, and Children National Program Integrity Monitoring Branch Activities	Improvement Initiatives

Agency	Title	Goal
	* Compilation Report of States' Compliance With Requirements for the Issuance and Use of SNAP Benefits (7 CFR, Part 274)	Integrity of Benefits
	* Consolidated Report of FNS and Selected State Agencies' Controls Over SFSP	Improvement Initiatives
	* Florida's Controls Over SFSP	Integrity of Benefits
	* FNS' Financial Statements for FYs 2018 and 2017	Improvement Initiatives
	FNS' Financial Statements for FYs 2019 and 2018	Improvement Initiatives
	* Food Distribution Program on Indian Reservations	Integrity of Benefits
	* Review of FNS' Disaster Relief Efforts Providing Nutrition Assistance to Puerto Rico as a Result of Hurricanes Irma and Maria	Integrity of Benefits
	Summer Child Nutrition Program Dual Participation	Integrity of Benefits
	* SFSP in Texas—Sponsor Costs	Integrity of Benefits
	* SNAP Employment and Training Pilot Program	Integrity of Benefits
	SNAP Waiver Process	Integrity of Benefits
	* Texas' Controls Over SFSP	Improvement Initiatives
FS	* FS Initiatives to Address Workplace Misconduct	Improvement Initiatives
	FS' Use of Settlement Funds	Integrity of Benefits
	* FS' Controls Over Its 2018 Supplemental Disaster Appropriations	Integrity of Benefits
	* FS' Controls Over Its Contract Closeout Process	Improvement Initiatives
FSA	* 2017 Hurricane Relief Emergency Assistance for Livestock, Honeybees, and Farm-raised Fish Program	Integrity of Benefits
	Emergency Conservation Program	Integrity of Benefits
	FSA's Controls Over Its Contract Closeout Process	Improvement Initiatives

Agency	Title	Goal
	Livestock Indemnity Program	Integrity of Benefits
	USDA's Response to Cotton Losses in Georgia and Texas From Hurricanes Harvey and Irma	Integrity of Benefits
	Wildfires and Hurricanes Indemnity Program	Integrity of Benefits
FSIS	* Compliance With Written Recall Procedures	Safety and Security
	* Controls Over Imported Meat and Poultry Products	Safety and Security
	* Controls Over Meat, Poultry, and Egg Product Labels	Safety and Security
	* Cooperative Interstate Shipment Program	Safety and Security
	* FSIS' Oversight of the New Poultry Inspection System	Safety and Security
MULTI	* Adjusted Gross Income Compliance Verification Process	Integrity of Benefits
	* Data Encryption Controls Over Personally Identifiable Information on USDA IT Systems	Safety and Security
	* FY 2019 FISMA Audit	Safety and Security
	FY 2020 FISMA Audit	Safety and Security
	* General and Application Controls Work for USDA's Financial Statement Audits for FYs 2019 and 2018	Improvement Initiatives
	General and Application Controls Work for USDA's Financial Statement Audits for FYs 2020 and 2019	Improvement Initiatives
	* Improper Usage of USDA's IT Resources	Safety and Security
	Security Over Select USDA Agencies' Networks and Systems FY 2019	Safety and Security
	* USDA's Closing Package Financial Statements for FY 2018	Improvement Initiatives
	USDA's Closing Package Financial Statements for FYs 2019 and 2018	Improvement Initiatives

Agency	Title	Goal
	* USDA's Consolidated Financial Statements for FY 2018	Improvement Initiatives
	USDA's Consolidated Financial Statements for FYs 2019 and 2018	Improvement Initiatives
	USDA's FY 2018 Compliance With Improper Payment Requirements	Improvement Initiatives
	* USDA Controls to Prevent the Unauthorized Access and Transfer of Research Technology	Safety and Security
	USDA's Response to Florida's Citrus Losses From Hurricane Irma	Integrity of Benefits
NIFA	Formula Grant Programs: Oversight of Funds Used by Recipient Institutions	Improvement Initiatives
	* NIFA Formula Grant Programs Controls Over Fund Allocations to States	Integrity of Benefits
NRCS	* Agricultural Conservation Easement Program—Application Process and Selection Priorities	Integrity of Benefits
	* Environmental Quality Incentives Program Payment Schedules	Integrity of Benefits
	Hurricane Disaster Assistance—Emergency Watershed Protection Program Floodplain Easements	Integrity of Benefits
	* NRCS Equitable Relief	Integrity of Benefits
	* NRCS' Financial Statements for FY 2018	Improvement Initiatives
	NRCS' Financial Statements for FYs 2019 and 2018	Improvement Initiatives
OASCR	USDA Oversight of Civil Rights Complaints	Improvement Initiatives
OCFO	Agreed-upon Procedures: Employee Benefits, Withholdings, Contributions, and Supplemental Semiannual Headcount Reporting Submitted to Office of Personnel Management FY 2019	Improvement Initiatives
	Statement of Standards for Attestation Engagements Number 18, Report on Controls at the National Finance Center for October 1, 2018, to July 31, 2019	Improvement Initiatives
	USDA's 2019 Compliance With the Digital Accountability and Transparency Act	Improvement Initiatives

<b>Agency</b>	<b>Title</b>	<b>Goal</b>
Rural Development	* Rural Development's Financial Statements for FYs 2018 and 2017	Improvement Initiatives
	Rural Development's Financial Statements for FYs 2019 and 2018	Improvement Initiatives
RHS	* Single Family Housing Guaranteed Loan Program—Liquidation Value Appraisals	Integrity of Benefits
	* Multifamily Housing Tenant Eligibility	Integrity of Benefits
	Single Family Housing Appraisals	Integrity of Benefits
RMA	* Annual Forage Program and Followup on Pasture, Rangeland, and Forage Program	Integrity of Benefits
	* Controls Over Crop Insurance 508(h) Products	Improvement Initiatives
	* Federal Crop Insurance Corporation/RMA's Financial Statements for FYs 2018 and 2017	Improvement Initiatives
	Federal Crop Insurance Corporation/RMA's Financial Statements for FYs 2019 and 2018	Improvement Initiatives
	RMA's Controls Over Multiple Peril Crop Insurance Policies With Additional Coverage for Hail	Integrity of Benefits
	Whole Farm Revenue Protection Pilot Program Underwriting	Integrity of Benefits
RUS	* Infrastructure Funding for Substantially Underserved Trust Areas	Improvement Initiatives

## Notes on Appendix F:

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

**Goal 1: Safety and Security:** Strengthen USDA's ability to implement and improve safety and security measures to protect the public health, as well as agricultural and Departmental resources.

**Goal 2: Integrity of Benefits:** Detect and reduce program vulnerabilities and deficiencies to strengthen the integrity of the Department's programs.

**Goal 3: Improvement Initiatives:** Provide USDA with oversight to help it achieve results-oriented performance.

# APPENDIX G: OVERVIEW OF OIG PLANS FOR FISCAL YEAR 2019

The following table illustrates OIG’s strategic goals, the direct resources to be spent on each goal, and the new FY 2019 performance targets.

Percentage of Direct Resources To Be Spent on Each FY 2019 Goal	Audit	Investigations
Strengthen USDA's ability to implement and improve safety and security measures to protect the public health, as well as agricultural and Departmental resources.	21%	5%
Detect and reduce USDA program vulnerabilities and deficiencies to strengthen the integrity of the Department's programs.	39%	90%
Provide USDA with oversight to help it achieve results-oriented performance.	40%	5%
Recruit, develop, and maintain a highly qualified and diverse workforce while fostering a work environment that promotes productivity, innovation, excellence, and employee satisfaction.	N/A	N/A

## Note:

Work on Goal 4 includes: (1) the OIG mission support work of the Offices of Counsel, Data Sciences, Management, Diversity and Conflict Resolution, and Compliance and Integrity; and (2) the training of staff in all OIG organizational units.

# APPENDIX H: ACRONYMS AND ABBREVIATIONS

AMS	Agricultural Marketing Service
APHIS	Animal and Plant Health Inspection Service
ARS	Agricultural Research Service
CCC	Commodity Credit Corporation
DM	Departmental Management
ERS	Economic Research Service
FISMA	Federal Information Security Modernization Act
FNS	Food and Nutrition Service
FS	Forest Service
FSA	Farm Service Agency
FSIS	Food Safety and Inspection Service
FY	fiscal year
IT	information technology
NIFA	National Institute of Food and Agriculture
NRCS	Natural Resources Conservation Service
OASCR	Office of the Assistant Secretary for Civil Rights
OCFO	Office of the Chief Financial Officer
ODS	Office of Data Sciences
OIG	Office of Inspector General
RHS	Rural Housing Service



RMA . . . . .	Risk Management Agency
RUS . . . . .	Rural Utilities Service
SFSP . . . . .	Summer Food Service Program
SNAP . . . . .	Supplemental Nutrition Assistance Program
USDA . . . . .	U.S. Department of Agriculture

# OIG PERFORMANCE MEASURES FOR FY 2019

<b>Performance Measures</b>	<b>FY 19 Target</b>
<i>Organizational Results</i>	
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%
Percentage of audit recommendations that strengthen internal controls and/or recover program funds where management decisions are achieved within 1 year.	95%
Percentage of stakeholder-requested and mandated audit products (e.g., Congress or Administration) issued by the agreed upon deadline (including verbal commitments).	95%
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.	85%
Percentage of closed investigations that resulted in an indictment, conviction, civil suit or settlement, judgment, administrative action, or monetary result.	80%
Meet statutory deadlines (20 working days) on responses to Freedom of Information Act appeals.	95%
Internal and external IT security incidence response and proper resolution accomplished within 30 days of incident.	95%
<i>Internal Management</i>	
On an annual basis, positive employee engagement index reported in staff surveys.	70%
Positive evaluation scores on OIG internal training course evaluations.	85%
Percent of ODS clients reporting that the data analysis product contributed positively to the OIG mission and goals.	95%
Visible and interactive communication between Senior Staff and all OIG employees occurs bi-monthly.	85%
Equal employment opportunity counselors' internal and external reports will be completed within 15 calendar days after the counseling period ends.	85%
Internal quality assurance review reports issued in final with management response within 60 days.	85%
Internal quality assurance review report recommendations accepted annually.	90%
Inspector General subpoenas issued within 5 working days (of receipt of complete information), and judicial challenges result in enforcement.	95%

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## How to Report Suspected Wrongdoing in USDA Programs

### Fraud, Waste, and Abuse

File complaint online: [www.usda.gov/oig/hotline.htm](http://www.usda.gov/oig/hotline.htm)

### Monday–Friday, 9:00 a.m.– 3:00 p.m. ET

In Washington, DC 202-690-1622

Outside DC 800-424-9121

TDD (Call Collect) 202-690-1202

### Bribes or Gratuities

202-720-7257 (24 hours)

In accordance with Federal civil rights law and U.S. Department of Agriculture (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](mailto:program.intake@usda.gov).

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