



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



# Farm Service Agency Self-Certification Process

## Inspection Report 03801-0001-23

We determined that FSA did not take sufficient actions to reduce improper payment errors or improve program integrity for the programs we reviewed that rely on self-certification, resulting in increased improper payment error rates and more than \$16.4 million in questioned costs.

### OBJECTIVES

Our objectives were to assess the adequacy of FSA's self-certification process. Specifically, we identified all programs in which FSA processes payments with self-certification and determined what percentage of these payments resulted in an improper payment during FSA spot check reviews. We evaluated the adequacy of the actions FSA has taken to reduce these errors and how FSA uses the results of spot check reviews to modify its payment process.

### BACKGROUND

FSA provides loans and financial assistance to farmers and ranchers through 42 different programs, of which 18 rely on producers to self-certify their application. Although FSA has no formal definition of "self-certification," we determined that generally, self-certification occurs when a producer asserts the application information they are providing is accurate instead of providing supporting documentation. FSA then uses spot check reviews, as compensating controls, to verify the accuracy of the information.

### REVIEWED

We verified that FSA had 18 programs that relied on self-certification in fiscal year 2023 through 2024. We selected a sample of four programs based on their improper payment error rates being close to or above 10 percent.

### WHAT OIG FOUND

We found that the Farm Service Agency (FSA) had policies and procedures to perform State and county office spot check reviews for the 18 programs that rely on self-certification. However, for the four sampled programs we reviewed, FSA did not take sufficient actions to reduce improper payment errors or improve program accountability and integrity for programs that utilized self-certification. This occurred because FSA has not fully implemented a system to share spot check results with FSA national officials to help inform decisions of program integrity. Without these results, FSA national officials' ability to use result data to improve processes within all its programs and reduce improper payments is hindered. In the meantime, the published improper payment error rates in three of the four sampled programs increased from fiscal years 2022 through 2024.

During our inspection, we also identified corrective actions from previous reviews that had not been fully implemented, including action related to an unapproved Emergency Conservation Program (ECP) payment calculation methodology, for which we identified more than \$16.4 million in questioned costs.

### WHAT OIG RECOMMENDS

We recommend that FSA: (1) develop a plan to execute its system for all programs to improve program integrity and reduce payment errors; (2) establish a process to regularly use data collected from spot check reviews for its programs that rely on self-certification; (3) take action on the more than \$16.4 million in questioned costs; and (4) ensure the applicable State rescinds its guidance that contradicts national guidance.

FSA agreed with our recommendations, and we accepted management decision for all four recommendations. While FSA disagreed with the monetary results, it agreed to review the ECP payments associated with our reported questioned costs.



## OFFICE OF INSPECTOR GENERAL

United States Department of Agriculture



**DATE:** January 7, 2026

**INSPECTION**

**NUMBER:** 03801-0001-23

**TO:** William Beam  
Administrator  
Farm Service Agency

**ATTN:** Aja Buckner  
Acting Branch Chief  
External Audits and Investigations Branch

**FROM:** Yarisis Rivera-Rojas  
Acting Assistant Inspector General for Audit

**SUBJECT:** Farm Service Agency Self-Certification Process

This report presents the results of our inspection of Farm Service Agency Self-Certification Process. Your written response to the official draft is included in its entirety at the end of the report. Based on your written response, we are accepting management decision for all four recommendations in the report, and no further response to this office is necessary.

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

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

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## **Background and Objectives**

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### **Background**

The Farm Service Agency (FSA) provides loans and financial assistance to farmers and ranchers (referred to as producers in this report) through 42 different programs. FSA programs help agricultural producers manage market risks, recover from disasters, and conserve and protect America's natural resources.

FSA's farm program national development and oversight functions are managed in Washington, D.C. The Deputy Administrator for Farm Programs (DAFP) is responsible for overseeing and implementing policies and procedures that regulate the delivery of Federal farm programs through three policy divisions: Safety Net, Price Support, and Conservation. State executive directors (SEDs),<sup>1</sup> State committees, and district directors are responsible for the implementation of FSA farm program policy. Furthermore, county executive directors (CEDs) and county committees oversee farm program administration at the local county level.

When applying for assistance in 18 FSA programs, producers self-certify information. While a formal definition for self-certify does not exist, we determined that generally, self-certification occurs when a producer asserts the application information they are providing is accurate instead of providing supporting documentation.<sup>2</sup> For example, a producer would certify the actual cost to replace a fence destroyed in an eligible disaster versus providing the actual receipts to support the costs (see Exhibit C). Because FSA accepts application information without verifying application information with supporting documentation, the self-certification process includes risk for potential improper payments.

Our review of the various FSA program statutes<sup>3</sup> identified that self-certification has not been included as a statutory requirement. The decision to accept producer self-certifications is made collectively within the U.S. Department of Agriculture (USDA) to improve timeliness to deliver aid during critical recovery periods caused by natural disasters and emergencies and minimize the workload of distributing assistance to producers. According to an FSA national official, the agency considers multiple factors when considering relying on a producer's self-certification in lieu of obtaining supporting documentation<sup>4</sup> such as: (1) what information is already on file, (2) how quickly the program funds need to be disbursed, and (3) the risk of improper payments occurring.

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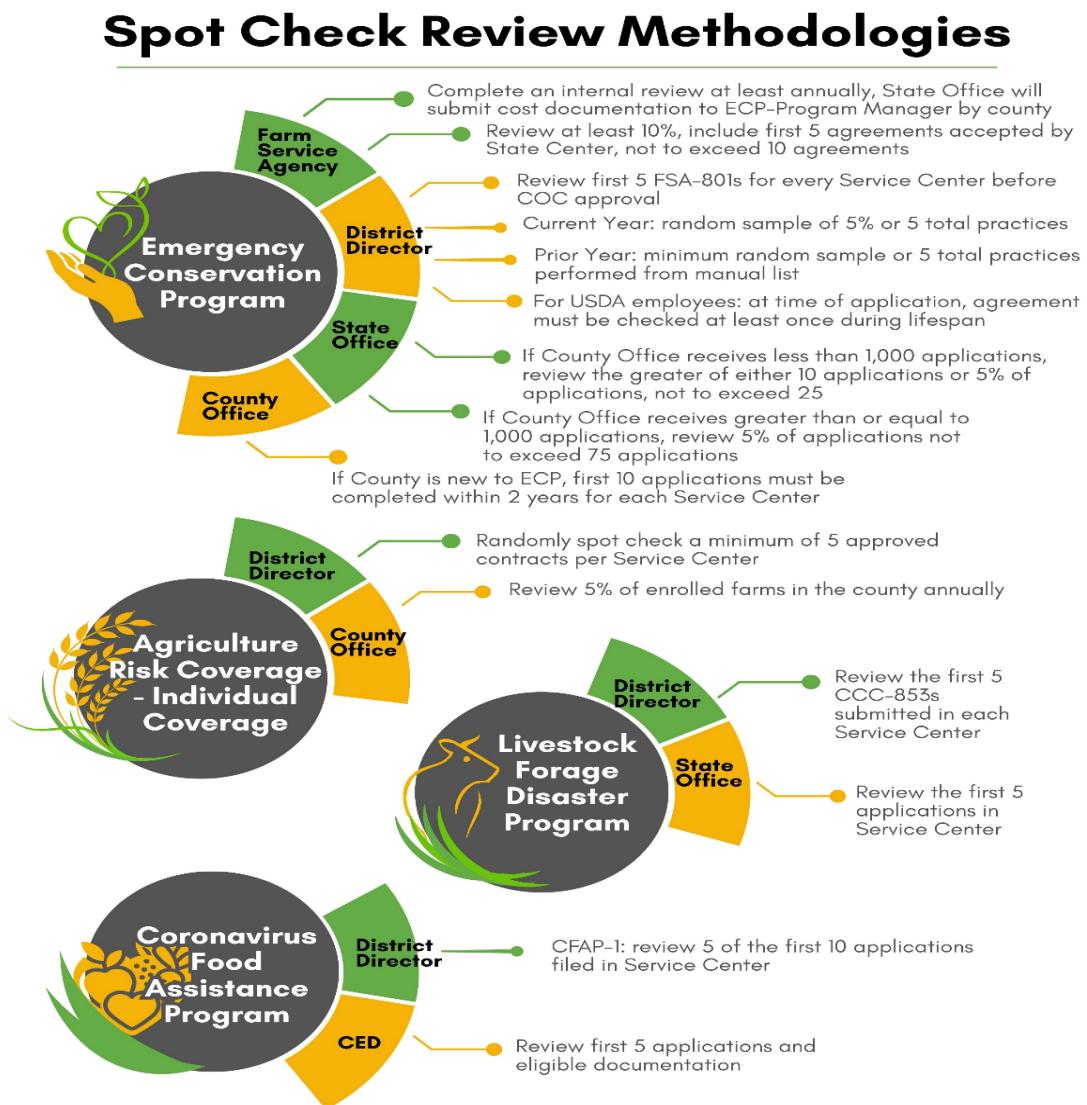
<sup>1</sup> SEDs develop State-specific policies and are responsible for the day-to-day administration of the State FSA office.

<sup>2</sup> The term "programs that rely on self-certification" will be used throughout the report to refer to FSA programs that process payments using a self-certification process.

<sup>3</sup> Agricultural Credit Act of 1978, Pub. L. 95-334, 92 Stat. 420; Food, Conservation, and Energy Act of 2008, Pub. L. 110-246, 122 Stat. 1651; Agricultural Act of 2014, Pub. L. 113-79, 128 Stat. 649; Agriculture Improvement Act of 2018, Pub. L. 115-334, 132 Stat. 4490.

<sup>4</sup> Supporting documentation is material that provides information, evidence, or that serves as a record. Office of Management and Budget (OMB), *Transmittal of Appendix C to OMB Circular A-123, Requirements for Payment Integrity Improvement*, Memorandum M-21-19 (Mar. 5, 2021).

FSA performs spot checks<sup>5</sup> as a compensating control to verify producer compliance for items, such as issuance of proper payments and avoidance of administrative errors. However, not all applications or payments are required to be reviewed during spot checks. The frequency, timing, and scope of the spot check reviews can differ between the programs. Figure 1 provides details on the four programs that rely on self-certification that we selected for review: Agricultural Risk Coverage – Individual Coverage (ARC-IC), Livestock Forage Program (LFP), Emergency Conservation Program (ECP), and Coronavirus Food Assistance Program (CFAP). See Scope and Methodology and Exhibit C for more details.



**Figure 1: Spot check review methodologies for each of our four sampled programs. Figure by the Office of Inspector General (OIG).**

<sup>5</sup> The term spot check is not formally defined. An FSA national official stated that a spot check is a generic term used by FSA to describe when an FSA employee verifies the producer's information at any time.

The Payment Integrity Information Act of 2019 (PIIA)<sup>6</sup> requires agencies to review a sample of payments and calculate an improper payment error rate for qualifying programs. According to USDA Farm Production and Conservation (FPAC) officials, the FPAC mission area is responsible for conducting the annual PIIA reviews for FSA (see Finding 1, Figure 2 for review results). Since FPAC selects and reviews payments specifically for PIIA, FSA's spot check review results are not included in the programs' overall improper payment error rate calculations as these are two distinct reviews.

If an overpayment is discovered during a spot check, field review, or payment integrity review, the finality rule, which allows the producer to keep the overpayment, may apply. Finality rule provisions only apply to State and county committee decisions. The finality rule does not apply if the producer provided inaccurate information. The SED may approve finality rule cases for which the actual or projected dollar amount considered to be in error does not exceed \$25,000, while the DAFP must approve those that exceed \$25,000.<sup>7</sup> FSA provided data on the use of its finality rule for 2023 and 2024. For the four programs in our sample, the finality rule was used 91 times, and those producers were allowed to keep overpayments totaling more than \$1.03 million.

## Objectives

Our objectives were to assess the adequacy of FSA's self-certification process. Specifically, we identified all programs in which FSA processes payments with self-certification and determined what percentage of these payments resulted in an improper payment during FSA spot check reviews. We evaluated the adequacy of the actions FSA has taken to reduce these errors and how FSA uses the results of spot check reviews to modify its payment process.

## Overall Conclusion

We concluded that FSA had policies and procedures to perform spot check reviews for the 18 programs that rely on self-certification. However, as noted in Finding 1, for the four sampled programs we reviewed, FSA did not take sufficient actions to reduce improper payment errors or improve program accountability and integrity for programs that utilized self-certification. We were unable to determine a percentage of payments made using a self-certification process that resulted in improper payments due to an FSA spot check review because FSA does not track this information. While FSA may identify improper payments during its spot check reviews, those review results do not add to the official PIIA improper payment error rates as identified and reported by FPAC, since these are two distinct reviews.

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<sup>6</sup> Payment Integrity Information Act of 2019, Pub. L. No. 116-117 (2020).

<sup>7</sup> USDA FSA, *Finality Rule and Equitable Relief*, 7-CP (Revision 4) Amendment 6 (Dec. 2019).

## **Finding 1: FSA Needs to Improve the Accountability and Integrity of Its Programs that Rely on Self-Certification**

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FSA had policies and procedures to perform State and county office spot check reviews for the 18 programs that rely on self-certification. However, FSA did not take sufficient actions to reduce improper payment errors or improve program accountability and integrity in the four sampled FSA programs that rely on self-certification that we reviewed.<sup>8</sup> This occurred because FSA has not fully implemented a system to share the results of the spot check reviews with the FSA national officials to help inform decisions of program integrity. In the meantime, the published improper payment error rates in three of the four sampled programs increased from fiscal years (FYs) 2022 through 2024 and FSA has not taken effective actions to reduce errors, waste, fraud, and abuse in the programs. During the course of our inspection, we also identified corrective actions from previous reviews that had not been fully implemented, including action related to an unapproved ECP payment calculation methodology, for which we identified more than \$16.4 million in questioned costs.

The Agriculture Improvement Act of 2018 states that USDA must establish policies, procedures, and plans to improve program accountability and integrity through targeted and coordinated activities, including utilizing data mining to identify and reduce errors, waste, fraud, and abuse in programs administered by FSA.<sup>9</sup>

While FSA established policies to perform spot check reviews at the State and county levels, we found the results of the reviews conducted were not elevated to the national policy officials. Specifically, FSA national officials explained that some spot check reviews<sup>10</sup> are still being completed and recorded within files in the field offices and results were not collectively elevated to the national level. Therefore, FSA missed the opportunity to use these spot check review results to take actions to prevent or minimize payment errors.

In 2019, FSA began implementing the Internal Review Documentation and Tracking System (IRDTS)<sup>11</sup> to serve as a tool and centralized repository for the agency's internal reviews and spot checks to ensure integrity, efficiency, and effectiveness of farm programs and operations for all its programs. However, from 2019 through April 2025, FSA had loaded only 8 of its 42 programs into IRDTS, including 2 of the 4 sampled programs.<sup>12</sup> Without the spot check review results, FSA national officials' ability to use result data to improve processes within its programs and reduce improper payments is hindered.

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<sup>8</sup> While our review focused on four sampled programs, the other 14 programs that rely on self-certification have similar review processes. Therefore, our finding could impact all 18 programs.

<sup>9</sup> Agriculture Improvement Act of 2018, Pub. L. 115-334, 132 Stat. 4526, Section 1705 (2018).

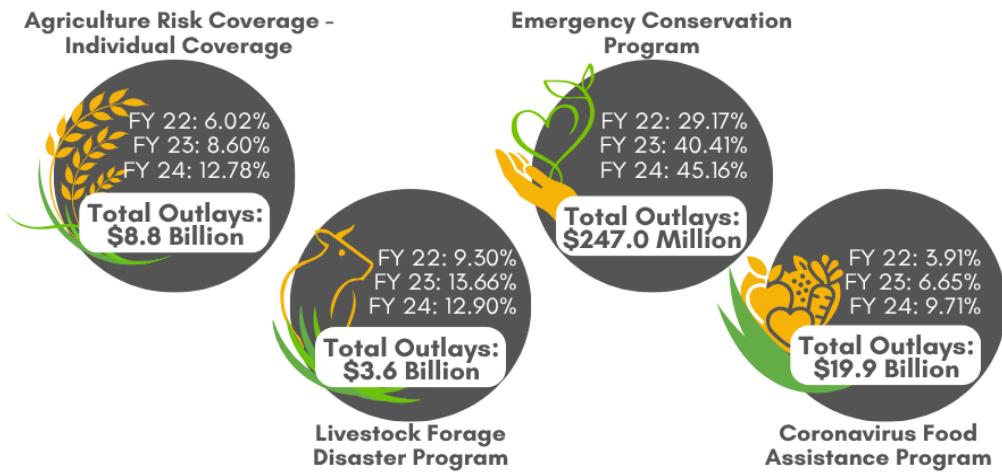
<sup>10</sup> CFAP and LFP were providing some spot check review results to the national office.

<sup>11</sup> IRDTS is a centralized, automated internal control tracking system that allows FSA management, at all levels, to perform program compliance reviews and spot check reviews, monitor customer adherence to requirements, and complete routine analysis to identify risks and trends. IRDTS will allow for risk identification and prioritization as well as targeted review planning.

<sup>12</sup> As of April 2025, FSA expects to implement an additional four programs (including ECP) by the end of FY 2025. Specifically, for our sampled programs that rely on self-certification, ECP and LFP have not been added to IRDTS.

In the meantime, improper payment error rates have increased over the past 3 years for three of the four sampled programs that rely on self-certification. Specifically, ECP's improper payment rate continued to rise from 29 percent in FY 2022 to more than 45 percent as reported in the FY 2024 PIIA review (see Figure 2). Total outlays for these four programs totaled more than \$32.6 billion for FYs 2022 through 2024.

## Sample of FSA Programs' Improper Payment Error Rates and Outlays



- Annual rates represent improper payment percentages.

**Figure 2: PIIA reported improper payment error rate percentages from FYs 2022 through 2024 to show the trend of increasing rates and total program outlays from FY 2022 through FY 2024 for sampled programs.**

**NOTE:** We were unable to obtain data specific to ARC-IC, therefore, the data provided includes all Agriculture Risk Coverage programs including Individual Coverage, Price Loss Coverage, and County Option. Figure by OIG.

Based on discussions with FSA national officials, IRDTS was functioning but not used by all programs for spot check reviews, as competing priorities and limited resources constrained full implementation and that ensuring program compliance through internal oversight was not always a priority. An FSA national official stated that FSA knows there is a need to raise its standards.

FSA has already begun to make changes to reaffirm the agency's commitment to program compliance, integrity, and employee accountability at all levels. In April 2025, FSA issued an internal memorandum outlining key compliance initiatives for FY 2025, including strengthening program internal controls, resolving outstanding corrective actions, and taking the necessary steps to reduce improper payments. Therefore, we recommend that FSA develop a plan to ensure that all programs subject to spot-check and program reviews utilize IRDTS. This will ensure that FSA national officials have a tool to assess the information needed to improve program integrity and reduce payment errors for programs.

### **FSA's Corrective Actions from Prior Reviews**

During our inspection, we assessed FSA's corrective actions in response to a related recommendation from a previous OIG report and FPAC's PIIA review results. We noted corrective action had not been fully implemented, as follows:

- In their response to our report on the Market Facilitation Program,<sup>13</sup> FSA agreed to complete an internal review "to assist in strengthening and mitigating potential risks that are associated with a self-certification process." Even though FSA estimated a completion date of September 30, 2022, an FSA national official stated the review was never completed because there were other priorities competing for limited resources. Considering that FSA has not completed the review planned for September 2022 and the improper payment error rates continue to increase for some of its programs that rely on self-certification, we concluded that FSA needs to (1) conduct regular spot check reviews of its programs that rely on self-certification and (2) use those results to take action to address the issues reported to improve payment accuracy to reduce the number of improper payments.
- We also noted that while reviewing FSA's corrective actions related to the PIIA reviews completed in 2023 and 2024,<sup>14</sup> we found outstanding corrective actions related to State issued guidance. While FSA's national guidance required ECP payments to be calculated using an approved payment scenario, one State's guidance instructed field staff to use the lesser of the approved payment scenario or the participant's actual cost. In August 2024, additional State guidance was issued; however, it did not rescind the earlier State issued guidance. One FSA national official stated that they thought it had been handled and another FSA national official stated that they were still waiting for agency leadership to provide guidance. As a result, according to data provided by an ECP national official, there is a potential impact to over 1,100 ECP applications, between August 2023 through May 2025, totaling more than \$16.4 million in questioned costs. Therefore, FSA needs to review the more than \$16.4 million in questioned costs and recover any costs determined to be unallowable or make additional payments for identified underpayments. Additionally, FSA should ensure the applicable State rescinds its ECP payment guidance.

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<sup>13</sup> Audit Report 03601-0003-31, *Market Facilitation Program*, Mar. 2022.

<sup>14</sup> The PIIA reviews completed in 2023 and 2024 were the reviews of 2022 and 2023 payment data because the reviews are performed on payment data from the prior FY.

## **Recommendation 1**

Develop a plan to timely execute IRDTS use for all programs subject to spot-check and program review, to improve the process of using spot check review results, enhance program accountability and integrity, and reduce payment errors.

### **Agency Response**

FSA agreed with the recommendation and will develop a plan to timely execute programs into IRDTS, or other existing spot-check or review tracking systems, for all programs subject to spot-check and program review. This plan will improve the process of using spot check review results, enhance program accountability and integrity, and reduce payment errors. FSA will assess program level risks to determine the most feasible tool to use to collect and report the results of these spot checks.

FSA provided an estimated completion date of March 31, 2026.

### **OIG Position**

We accept management decision for this recommendation. For Final Action, provide to the Office of the Chief Financial Officer (OCFO): (1) the plan developed to timely execute programs into IRDTS, or other existing spot-check or review tracking systems; and (2) FSA's results from its program level risks assessment, as described in its agency response.

## **Recommendation 2**

Establish a process to regularly use data collected from the spot check reviews for each of its programs that rely on self-certification to identify actions it must take to improve the payment process and reduce payment inaccuracy.

### **Agency Response**

FSA agreed with the recommendation and will establish a process to regularly use data collected from the spot check reviews for each of its programs that rely on self-certification to identify actions it must take to improve the payment process and reduce payment inaccuracy.

FSA provided an estimated completion date of September 30, 2026.

### **OIG Position**

We accept management decision for this recommendation. For Final Action, provide documentation to OCFO that FSA established the process described in its agency response.

### **Recommendation 3**

Review the more than \$16.4 million in questioned costs identified in one State for ECP payments made from August 2023 through May 2025. As appropriate, recover any costs determined to be unallowable due to violation of agency policy or make additional payments for identified underpayments.

#### **Agency Response**

FSA agreed with the recommendation but did not agree with the monetary amount. In response to this recommendation, FSA will continue to recover any identified costs, FSA will enlist additional subject matter experts, if applicable, to recover/correct payments by selecting the best technical match for the payment scenarios and entering the allowable costs according to national policy.

FSA provided an estimated completion date of December 31, 2026.

#### **OIG Position**

We accept management decision for this recommendation. While FSA disagreed with the monetary results, it agreed to review the ECP payments associated with our reported questioned costs. For Final Action, provide documentation to OCFO that FSA reviewed the relevant ECP payments. Additionally, provide OCFO with documentation that a receivable was established for any costs determined to be unallowable due to violation of agency policy. For identified underpayments, provide OCFO documentation that additional payments have been made.

### **Recommendation 4**

Ensure the applicable State rescinds its guidance that contradicts national guidance.

#### **Agency Response**

FSA has ensured the applicable State rescinded its guidance that contradicts national guidance.

FSA provided a completion date of August 31, 2025.

#### **OIG Position**

We accept management decision for this recommendation. For Final Action, provide documentation to OCFO that the State guidance that contradicts national guidance was rescinded.

## Scope and Methodology

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We conducted an inspection to assess the adequacy of FSA's self-certification process. We performed our fieldwork with FSA national officials and visited the FSA national office in Washington D.C. We performed our inspection fieldwork from January 2025 through August 2025. We discussed the results of our inspection with FSA national officials on September 17, 2025, and included their comments, as appropriate.

The scope of our inspection was FSA programs that used the self-certification process in FY 2023 through 2024. We identified and verified that FSA had 18 programs that relied on self-certification for our scope period (see Exhibit B). We non-statistically selected four of the programs for review: ARC-IC, LFP, ECP, and CFAP (see Exhibit C). We selected these programs for review due to their 2024 PIIA reported improper payment error rates being close to or above 10 percent.

To accomplish our inspection objectives, we:

- Reviewed applicable laws, policies, and procedures and identified the 18 programs that rely on self-certification;
- Reviewed improper payment corrective action plans for FY 2023 through 2024 for the sampled programs;
- Reviewed one State's ECP improper payment data from August 2023 through May 2025, to assess the effectiveness of the corrective action to address an identified problem and determine whether improper payments were still occurring;
- Interviewed FSA national officials responsible for the administration and oversight of the programs selected for review;
- Interviewed FPAC national officials responsible for conducting the annual PIIA review;
- Reviewed finality rule data for 2023 and 2024 to determine the number of times the finality rule was utilized by FSA with respect to payment errors identified during reviews; and
- Observed a walk-through demonstration of IRDTS, an information system that FSA is implementing to allow for monitoring at all levels of applicable programs.

We did not independently review or assess the agency's information system(s); therefore, we make no representation regarding the adequacy of the agency's computer system(s), or the information generated from it.

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

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|        |   |
|--------|---|
| ARC-IC | Agricultural Risk Coverage – Individual Coverage  |
| CCC    | Commodity Credit Corporation                      |
| CED    | county executive director                         |
| CFAP   | Coronavirus Food Assistance Program               |
| DAFP   | Deputy Administrator for Farm Programs            |
| ECP    | Emergency Conservation Program                    |
| FY     | fiscal year                                       |
| FPAC   | Farm Production and Conservation                  |
| FSA    | Farm Service Agency                               |
| IRDTS  | Internal Review Documentation and Tracking System |
| LFP    | Livestock Forage Program                          |
| NOFA   | Notice of Funds Availability                      |
| OCFO   | Office of the Chief Financial Officer             |
| OIG    | Office of Inspector General                       |
| OMB    | Office of Management and Budget                   |
| PIIA   | Payment Integrity Information Act                 |
| SED    | State executive director                          |
| USDA   | U.S. Department of Agriculture                    |

## **Exhibit A: Summary of Monetary Results**

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

| <b>Finding</b> | <b>Recommendation</b> | <b>Description</b>                            | <b>Amount</b> | <b>Category</b>                             |
|----------------|-----------------------|---|---------------|---|
| <b>1</b>       | <b>3</b>              | ECP payments using an unapproved methodology. | \$16,463,345  | Questioned Cost/Loans, Recovery Recommended |
| <b>Total</b>   |                       | <b>\$16,463,345</b>                           |               |   |

## **Exhibit B: Universe of FSA Programs that Rely on Self-Certification**

Exhibit B lists the identified 18 FSA programs that rely on self-certification for our scope period, the FSA policy division that oversees the program, the public law that established the program, and the FY 2023 and 2024 outlays.

### **Outlays of FSA Programs that Rely on Self-Certification (in millions)**

| Program  | Policy Division | Public Law   | FY 23 Outlays | FY 24 Outlays (estimate) | Program Outlays Total |
|--|-----------------|--|---------------|--------------------------|-----------------------|
| Agriculture Risk Coverage-Individual                                       | Safety Net      | 2018 Farm Bill <sup>1</sup>  | \$ 355.34     | \$ 69.00                 | \$ 424.34             |
| Cash-Flow Based Assistance   | Farm Loan       | Inflation Reduction Act of 2022 <sup>2</sup>   | \$ 300.00     | \$ -                     | \$ 300.00             |
| Commodity Container Assistance Program                                     | Price Support   | FSA established; Commodity Credit Corporation (CCC) Charter Act Sec. 5(b) <sup>3</sup> | \$ 1.77       | \$ -                     | \$ 1.77               |
| Coronavirus Food Assistance Program  | Safety Net      | CARES Act <sup>4</sup>   | \$ 357.02     | \$ 357.02                | \$ 714.04             |
| Emergency Assistance for Livestock, Honeybee, and Farm-Raised Fish Program | Safety Net      | 2018 Farm Bill <sup>1</sup>  | \$ 366.16     | \$ 185.00                | \$ 551.16             |
| Emergency Conservation Program   | Conservation    | 2018 Farm Bill <sup>1</sup>  | \$ 100.69     | \$ 100.69                | \$ 201.38             |
| Emergency Forest Restoration Program                                       | Conservation    | 2018 Farm Bill <sup>1</sup>  | \$ 1.32       | \$ 1.32                  | \$ 2.64               |
| Emergency Grain Storage Facility Assistance Program                        | Price Support   | FSA established; CCC Charter Act Sec. 5(b) <sup>3</sup>                                | \$ 11.37      | \$ 11.37                 | \$ 22.74              |
| Emergency Relief Program 2022  | Safety Net      | P.L. 117-328 <sup>6</sup>  | \$ -          | \$ 2,195.73              | \$ 2,195.73           |
| Emergency Relief Program Phase 1 and 2                                     | Safety Net      | P.L. 117-43 <sup>7</sup>   | \$ 1,254.85   | \$ 385.90                | \$ 1,640.75           |
| Extraordinary Measures Assistance  | Farm Loan       | Inflation Reduction Act of 2022 <sup>2</sup>   | \$ 100.00     | \$ -                     | \$ 100.00             |
| Food Safety Certification for Specialty Crops Program                      | Safety Net      | Established through FSA in Notice of   | \$ 200.00     | \$ 19.00                 | \$ 219.00             |

|  |               | Funds Availability (NOFA) <sup>8</sup>        |             |             |              |
|--|---------------|---|-------------|-------------|--------------|
| Livestock Forage Disaster Program          | Safety Net    | 2018 Farm Bill <sup>1</sup>                   | \$ 1,838.51 | \$ 939.00   | \$ 2,777.51  |
| Livestock Indemnity Program                | Safety Net    | 2018 Farm Bill <sup>1</sup>                   | \$ 59.13    | \$ 22.00    | \$ 81.13     |
| Loan Deficiency Payments                   | Price Support | 2018 Farm Bill <sup>1</sup>                   | \$ 6.62     | \$ 4.00     | \$ 10.62     |
| Marketing Assistance Loan                  | Price Support | 2018 Farm Bill <sup>1</sup>                   | \$ 3,463.68 | \$ 6,756.00 | \$ 10,219.68 |
| Organic Dairy Marketing Assistance Program | Price Support | FSA established; CCC Charter Act <sup>9</sup> | \$ 104.00   | \$ 58.00    | \$ 162.00    |
| Pandemic Assistance Revenue Program        | Safety Net    | Established through FSA in NOFA <sup>10</sup> | \$ -        | \$ 195.55   | \$ 195.55    |

| Public Law / Appropriation Source                          | Citation   |
|--|--|
| <sup>1</sup> 2018 Farm Bill                                | Agriculture Improvement Act of 2018, Pub. L. 115-334, 132 Stat. 4526, Section 1705 (2018).   |
| <sup>2</sup> Inflation Reduction Act of 2022 Section 22006 | Inflation Reduction Act of 2022, Pub L. 117-169, 136 Stat. 2021, § 22006 (2022).   |
| <sup>3</sup> FSA established CCC Charter Act Sec 5(b)      | <i>Notice of Funds Availability (NOFA) for the Commodity Container Assistance Program</i> , 87 Fed. Reg. 32112 (May 27, 2022).                   |
| <sup>4</sup> FSA established; CARES Act                    | Coronavirus Aid, Relief, and Economic Security Act, Pub L. 116-136, 134 Stat. 507, (2020).   |
| <sup>5</sup> FSA established; CCC Charter Act Sec 5(b)     | <i>Notice of Funding Availability (NOFA); Emergency Grain Storage Facility Assistance Program</i> , 88 Fed. Reg. 16230 (Mar. 16, 2023).          |
| <sup>6</sup> P.L. 117-328                                  | Consolidated Appropriations Act, 2023, Pub L. 117-328, 136 Stat 4459, (2022).  |
| <sup>7</sup> FSA established; P.L. 117-43                  | Extending Government Funding and Delivering Emergency Assistance Act, Pub. L. 117-43, 135 Stat. 344 (2021).                                      |
| <sup>8</sup> Established through FSA in NOFA               | <i>Notice of Funding Availability (NOFA) for the Food Safety Certification for Specialty Crops Program</i> , 87 Fed. Reg. 36816 (June 21, 2022). |
| <sup>9</sup> FSA established; CCC Charter Act              | <i>Notice of Funding Availability (NOFA) for the Organic Dairy Marketing Assistance Program</i> , 88 Fed. Reg. 33562, (May 24, 2023).            |
| <sup>10</sup> Established through FSA in NOFA              | Pandemic Assistance Programs and Agricultural Disaster Assistance Programs, 88 Fed. Reg. 1862 (Jan. 11, 2023).                                   |

## **Exhibit C: Sample of FSA Programs that Rely on Self-Certification**

Exhibit C lists the selected four programs that used the self-certification process, the program's purpose, and items the producers self-certify: LFP,<sup>15</sup> ARC-IC,<sup>16</sup> CFAP,<sup>17</sup> and ECP.<sup>18</sup>

### **Livestock Forage Disaster Program**

- **Program** - Provides compensation to producers that suffered grazing losses because of qualifying drought or fire.
- **Producer Self-Certifies** - Livestock were eligible, eligible grazing loss occurred, and location and date of qualified fire condition, if applicable.

### **Agricultural Risk Coverage - Individual**

- **Program** - Income support to cover a portion of producer's out of pocket losses when crop revenues fall below benchmark revenue levels.
- **Producer Self-Certifies** - The actual yield for each covered commodity.

### **Coronavirus Food Assistance Program**

- **Program** - Provides assistance payments to producers of agricultural commodities who faced market disruption due to Coronavirus Disease 2019.
- **Producer Self-Certifies** - That all production, sales, inventory, and/or acreage eligible for payment was subject to price risk.

### **Emergency Conservation Program**

- **Program** - Provides emergency funding and technical assistance to farmers and ranchers to rehabilitate farmland and conservation structures damaged by natural disasters and implement emergency water conservation measures in periods of severe drought.
- **Producer Self-Certifies** - Allowable costs associated to repair or restore farmland or structures.

<sup>15</sup> USDA FSA, *Livestock Forage Disaster Program*, 1-LFP Amendment 5 (Apr. 2023).

<sup>16</sup> *Agriculture Risk Coverage and Price Loss Coverage Programs*, 170 Fed. Reg. 45,877 (Sept. 3, 2019).

<sup>17</sup> USDA FSA, *Coronavirus Food Assistance Program*, 1-CFAP Amendment 1, (May 2020).

<sup>18</sup> USDA FSA, *Emergency Conservation Program – Beginning October 1, 2023*, 1-ECP (Revision 8) Amendment 1, (Nov. 2024).

## Agency's Response

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# **Farm Service Agency Response to Inspection Report**



United States  
Department of  
Agriculture

Farm  
Production  
and  
Conservation

Farm  
Service  
Agency

1400 Independence Ave., SW  
Mail Stop 0510  
Washington, DC 20250

**DATE:** December 16, 2025

**TO:** Yarisis Rivera-Rojas  
*Acting* Assistant Inspector General for Audit  
USDA Office of Inspector General

**FROM:** Kimberly V. Graham  
*Acting* Associate Administrator  
Farm Service Agency

**SUBJECT:** Response to OIG Inspection No. 03801-0001-23 **"Farm Service Agency Self-Certification Process"** Four (4) Recommendations

The Farm Service Agency submits the following response to the recommendations in the Office of Inspector General's (OIG) inspection 03801.0001.23 Farm Service Agency Self-Certification Process.

**Recommendation 1:** Develop a plan to timely execute IRDTS use for all programs subject to spot-check and program review, to improve the process of using spot check review results, enhance program accountability and integrity, and reduce payment errors.

**Agency Response:**

Agree with recommendation:  Yes  No

Agree with monetary results:  Yes  No  N/A

In response to this recommendation, the agency will develop a plan to timely execute programs into IRDTS, or other existing spot-check or review tracking systems, for all programs subject to spot-check and program review. This plan will improve the process of using spot check review results, enhance program accountability and integrity, and reduce payment errors.

FSA will assess program level risks to determine the most feasible tool to use to collect and report the results of these spot checks.

Completion or Estimated Completion Date: March 31, 2026

**Recommendation 2:** Establish a process to regularly use data collected from the spot check reviews for each of its programs that rely on self-certification to identify actions items necessary to improve the payment process and reduce payment inaccuracy.

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**Agency Response:**

Agree with recommendation:  Yes  No

Agree with monetary results:  Yes  No  N/A

In response to this recommendation, the agency will establish a process to regularly use data collected from the spot check reviews for each of its programs that rely on self-certification to identify actions it must take to improve the payment process and reduce payment inaccuracy.

Completion or Estimated Completion Date: September 30, 2026

**Recommendation 3:** Review the more than \$16.4 million in questioned costs identified in one State for ECP payments made from August 2023 through May 2025. As appropriate, recover any costs determined to be unallowable due to violation of agency policy or make additional payments for identified underpayments.

**Agency Response:**

Agree with recommendation:  Yes  No

Agree with monetary results:  Yes  No  N/A

In response to this recommendation, the agency will continue to recover any identified costs, the agency will enlist additional subject matter experts, if applicable, to recover/correct payments by selecting the best technical match for the payment scenarios and entering the allowable costs according to national policy.

Completion or Estimated Completion Date: December 31, 2026

**Recommendation 4:** Ensure the applicable State rescinds its guidance that contradicts national guidance.

**Agency Response:**

Agree with recommendation:  Yes  No

Agree with monetary results:  Yes  No  N/A

In response to this recommendation, the agency has ensured the applicable State rescinds its guidance that contradicts national guidance. If documentation is necessary, it can be supplied.

Completed or Estimated Completion Date: August 31, 2025

Approved: Kimberly V. Graham /s/  
*Acting* Associate Administrator  
Farm Service Agency

Date: 12/16/2025

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