



U.S. Department of Agriculture  
Office of Inspector General





**OFFICE OF INSPECTOR GENERAL**  
United States Department of Agriculture



**DATE:** January 27, 2026

**AUDIT**

**NUMBER:** 50401-0024-11

**TO:** Lynn Moaney  
Deputy Chief Financial Officer  
Office of the Chief Financial Officer

**ATTN:** John Yun  
Senior Advisor  
Agency Audit Liaison Official

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

**SUBJECT:** USDA's Consolidated Financial Statements for Fiscal Year 2025

This report presents the results of our audit of the United States Department of Agriculture's (USDA) consolidated financial statements for the fiscal year ending September 30, 2025. The associated consolidated financial statements are presented in [USDA's Agency Financial Report](#). This report contains a qualified opinion on the consolidated financial statements, as well as the results of our assessments of USDA's internal control over financial reporting and compliance with laws and regulations. Your response is included in its entirety in Exhibit A. Based on your written response, we are accepting management decision 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 each management decision to prevent being listed in the Department's annual Agency Financial Report. 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://usdaoig.oversight.gov>) in the near future.

# Independent Auditor’s Report

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Lynn Moaney  
Deputy Chief Financial Officer  
Office of the Chief Financial Officer

In our audit of the fiscal year (FY) 2025 consolidated financial statements of the U.S. Department of Agriculture (USDA), we found:

- except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, USDA’s consolidated financial statements as of and for the fiscal year ended September 30, 2025, are presented fairly, in all material respects in accordance with United States of America (U.S.) generally accepted accounting principles;
- two material weaknesses in internal control over financial reporting based on the limited procedures we performed; and
- noncompliance with the Federal Financial Management Improvement Act of 1996 (FFMIA), the Antideficiency Act (ADA), and the Payment Integrity Information Act of 2019 (PIIA).

The following sections discuss in more detail (1) our report on the consolidated financial statements, which includes an other-matter paragraph related to interactive data, a section on the required supplementary information (RSI), and a section on other information included with the consolidated financial statements; (2) our report on internal control over financial reporting; (3) our report on compliance with laws, regulations, contracts, and grant agreements; and (4) management’s response.

## Report on the Consolidated Financial Statements

### Qualified Opinion

We have audited the USDA’s consolidated financial statements. USDA’s financial statements comprise the consolidated balance sheet as of September 30, 2025; and the related consolidated statements of net cost, and changes in net position, and the combined statements of budgetary resources for the fiscal year then ended and the related notes to the consolidated financial statements (hereinafter referred to as the “consolidated financial statements”).

In our opinion, except for the effects on the FY 2025 consolidated financial statements as described in the Basis for Qualified Opinion section of our report, USDA’s consolidated financial statements present fairly, in all material respects, USDA’s financial position as of September 30, 2025, and its net cost of operations, changes in net position, and budgetary resources for the fiscal year then ended, in accordance with U.S. generally accepted accounting principles.

## **Basis for Qualified Opinion**

In September 2023, USDA changed the obligation recognition point for SNAP benefits. In using the current process, USDA paid more than \$8.5 billion of fiscal year 2025 expenses using the one-year 2024 appropriation and recorded an \$8.8 billion obligation in September 2025 to cover October 2025 (fiscal year 2026) benefits. As a result, the “New Obligations and Upward Adjustments (Total)”, “Apportioned, Unexpired Accounts”, “Expired Unobligated Balance, End of Year”, and “Unobligated Balance from Prior Year Budget Authority, Net (Discretionary and Mandatory)” lines in the FY 2025 Combined Statements of Budgetary Resources are misstated as is the disclosure for “Undelivered Order at the End of the Period” in the footnote “Statement of Budgetary Resources.” Therefore, USDA’s reporting of the SNAP benefits was not in compliance with U.S. generally accepted accounting principles.

We conducted our audit in accordance with U.S. generally accepted government auditing standards, the standards applicable to financial statement audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Bulletin No. 24-02, *Audit Requirements for Federal Financial Statements*. Our responsibilities under those standards and OMB Bulletin No. 24-02 are further described in the Auditor’s Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be an independent and objective unit of USDA and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

## **Other Matter**

### **Interactive Data**

Management has elected to reference information on websites or other forms of interactive data outside the FY 2025 Agency Financial Report (AFR) to provide additional information for the users of its consolidated financial statements. Such information is not a required part of the basic consolidated financial statements or supplementary information required by the Federal Accounting Standards Advisory Board (FASAB). The information on these websites has not been subjected to any of our auditing procedures, and accordingly we do not express an opinion or provide any assurance on it.

## **Responsibilities of Management for the Consolidated Financial Statements**

Management is responsible for:

- the preparation and fair presentation of the consolidated financial statements in accordance with U.S. generally accepted accounting principles;
- preparing, measuring, and presenting RSI in accordance with U.S. generally accepted accounting principles;

- preparing and presenting other information included in USDA's AFR, and ensuring the consistency of that information with the audited consolidated financial statements and the RSI; and
- designing, implementing, and maintaining effective internal control relevant to the preparation and fair presentation of the consolidated financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibilities for the Audit of the Consolidated Financial Statements**

Our objectives are to (1) obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and (2) issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit of the financial statements conducted in accordance with U.S. generally accepted government auditing standards, and OMB Bulletin No. 24-02 will always detect a material misstatement or a material weakness when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered to be material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with U.S. generally accepted government auditing standards and OMB Bulletin No. 24-02 we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to our audit of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of USDA's internal control over financial reporting. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Perform other procedures we consider necessary in the circumstances.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the consolidated financial statement audit.

### **Required Supplementary Information**

U.S. generally accepted accounting principles issued by FASAB require that the RSI<sup>1</sup> be presented to supplement the consolidated financial statements. Such information is the responsibility of management and, although not part of the financial statements, is required by FASAB, which considers it to be an essential part of financial reporting for placing the consolidated financial statements in appropriate operational, economic, or historical context.

We have applied certain limited procedures to the RSI in accordance with U.S. generally accepted auditing standards. These procedures consisted of (1) inquiring of management about the methods used to prepare the RSI and (2) comparing the RSI for consistency with management's responses to our inquiries, the consolidated financial statements, and other knowledge we obtained during the audit of the consolidated financial statements, in order to report omissions or material departures from FASAB guidelines, if any, identified by these limited procedures. In addition, we performed limited procedures on the reporting of government land acreage included in the RSI in accordance with OMB Bulletin 24-02. We did not audit and we do not express an opinion or provide any assurances on the RSI because the limited procedures we applied do not provide sufficient evidence to express an opinion or provide any assurance.

Management has omitted its performance measures and results that U.S. generally accepted accounting principles require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by FASAB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. The auditor's opinion on the basic financial statements is not affected by the missing information.

### **Other Information**

USDA's other information contains a wide range of information, some of which is not directly related to the financial statements. This information is presented for the purpose of additional analysis and is not a required part of the financial statements or the RSI. Management is responsible for the other information included in USDA's AFR. The other information comprises the following sections: Table of Contents, Message from the Secretary, Other Information, and Abbreviations-Acronyms, and Non-Discrimination Statement. Other information does not include the consolidated financial statements and our auditor's report thereon. Our opinion on the consolidated financial statement does not cover the other information, and we do not express an opinion or any form of assurance thereon.

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<sup>1</sup> The RSI consists of Management's Discussion and Analysis (MD&A), Deferred Maintenance and Repairs, the Combining Statement of Budgetary Resources, and Land which are included with the financial statements.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

## **Report on Internal Control Over Financial Reporting**

In connection with our audit of USDA's consolidated financial statements, we considered USDA's internal control over financial reporting, consistent with our auditor's responsibilities discussed below.

Our consideration of internal control was for the limited purpose described below and was not designed to identify all deficiencies in internal control<sup>2</sup> that might be material weaknesses<sup>3</sup> or significant deficiencies<sup>4</sup> or to express an opinion on the effectiveness of USDA's internal control over financial reporting. Because of its inherent limitations, internal control over financial reporting may not prevent, or detect and correct, misstatements due to fraud or error. Given these limitations, during our audit, we identified deficiencies in overall SNAP financial management and the information technology (IT) security program, described in Section 1, Finding 1 and Finding 2, that we consider to be material weaknesses. However, additional material weaknesses or significant deficiencies may exist that have not been identified.

In addition to the two material weaknesses, we also identified other deficiencies in USDA's internal control over financial reporting that we do not consider to be material weaknesses or significant deficiencies. Nonetheless, these deficiencies warrant USDA managements' attention. We have communicated these matters to USDA management.

We performed our procedures related to USDA's internal control over financial reporting in accordance with U.S. generally accepted government auditing standards and OMB Bulletin No. 24-02.

USDA management is responsible for designing, implementing, and maintaining effective internal control over financial reporting relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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<sup>2</sup> A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis.

<sup>3</sup> A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

<sup>4</sup> A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

In planning and performing our audit of USDA's consolidated financial statements as of and for the fiscal year ended September 30, 2025, in accordance with U.S. generally accepted government auditing standards and OMB Bulletin No. 24-02, we considered USDA's internal control relevant to the consolidated financial statement audit in order to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of USDA's internal control over financial reporting. Accordingly, we do not express an opinion on USDA's internal control over financial reporting. We are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses. We did not consider all internal controls relevant to operating objectives, such as those controls relevant to preparing performance information and ensuring efficient operations.

## **Report on Compliance with Laws, Regulations, Contracts, and Grant Agreements**

In connection with our audit of USDA's consolidated financial statements, we tested compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements consistent with our auditor's responsibilities discussed below. However, the objective of our tests was not to provide an opinion on compliance with laws, regulations, contracts, and grant agreements applicable to USDA. Accordingly, we do not express such an opinion.

We performed our tests of compliance in accordance with U.S. generally accepted government auditing standards.

USDA management is responsible for complying with laws, regulations, contracts, and grant agreements applicable to USDA.

Our responsibility is to test compliance with selected provisions of laws, regulations, contracts, and grant agreements applicable to USDA that have a direct effect on the determination of material amounts and disclosures in USDA's consolidated financial statements, and to perform certain other limited procedures. Accordingly, we did not test compliance with all provisions of laws, regulations, contracts, and grant agreements applicable to USDA. We caution that noncompliance may occur and not be detected by these tests.

Our tests for compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements disclosed instances of noncompliance for FY 2025 that are reportable under U.S. generally accepted auditing standards or OMB Bulletin No. 24-02.

## **Federal Financial Management Improvement Act of 1996**

We also performed tests of USDA’s compliance with certain provisions referred to in Section 803(a) of FFMIA.<sup>5</sup> Providing an opinion on compliance with FFMIA was not an objective of our engagement and, accordingly, we do not express such an opinion. The results of our tests of FFMIA disclosed instances, described in more detail in Section 2 of this report, where USDA was not substantially compliant with Federal financial management system requirements and the U.S. Standard General Ledger (USSGL) at the transaction level.

## **Antideficiency Act**

Title 31 U.S. Code (U.S.C.) §1517(a) states that an officer or an employee of the United States Government may not make or authorize an expenditure or obligation exceeding an apportionment or an amount permitted by regulations as prescribed by Title 31 U.S.C. § 1514(a). For FY 2025, the Department reported five confirmed<sup>6</sup> and one potential ADA violations in the AFR.

## **Payment Integrity Information Act of 2019**

During FY 2025, we found that the USDA was not compliant with four of the six PIIA<sup>7</sup> requirements for FY 2024. Specifically, 7 of the 12 reporting Phase 2 programs did not fully comply with PIIA requirements. These programs did not meet one or more requirements, including reporting an improper payment rate below 10-percent, demonstrating improvement towards payment integrity, publishing a complete improper payment estimate, or properly identifying root causes of improper payments.<sup>8</sup>

## **Purpose of the Report on Internal Control Over Financial Reporting and the Report on Compliance with Laws, Regulations, Contracts, and Grant Agreements**

The purpose of the “Report on Internal Control Over Financial Reporting” and the “Report on Compliance with Laws, Regulations, Contracts, and Grant Agreements” sections is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of USDA’s internal control over financial reporting or compliance. These reports are an integral part of an audit performed in accordance with U.S. generally accepted government auditing standards and OMB Bulletin No. 24-02 in considering USDA’s internal control over financial reporting and compliance. Accordingly, these reports are not suitable for any other purpose.

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<sup>5</sup> Federal Financial Management Improvement Act of 1996, Pub. L. No. 104-208, 110 Stat. 3009.

<sup>6</sup> Of the three confirmed ADA violations, two have been reported to the President and Congress and three are pending submission.

<sup>7</sup> Payment Integrity Information Act of 2019, Pub. L. No. 116-117, 134 Stat. 113.

<sup>8</sup> Audit Report 50024-0016-11, *USDA’s Compliance with Improper Payment Requirements for Fiscal Year 2024*, May 2025.

## **Management's Response**

Management's response to the report is presented in Exhibit A. USDA's response was not subjected to the other auditing procedures applied in the audit of the consolidated financial statements, and accordingly we express no opinion on the response.

Yarisis Rivera-Rojas  
Acting Assistant Inspector General for Audit  
Washington, D.C.  
January 27, 2026

## Section 1: Material Weakness in Internal Control Over Financial Reporting

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### Finding 1: Improvements are Needed in Overall SNAP Funds Management

The material weakness in this finding relates to the Supplemental Nutrition Assistance Program (SNAP) administered by the Food and Nutrition Service (FNS).

#### Criteria

The Food and Nutrition Act of 2008 (FNA), as amended,<sup>9</sup> requires SNAP benefits to be paid to eligible households based on a prescribed formula. The payment of SNAP benefits is subject to the availability of appropriations.<sup>10</sup> Additionally, “[i]n any fiscal year, the Secretary shall limit the value of those allotments issued to an amount not in excess of the appropriation for such fiscal year.”<sup>11</sup>

OMB Circular No. A-136, *Financial Reporting Requirements*, states, “Reporting entities must comply with [Generally Accepted Accounting Principles] for Federal entities and the requirements of this Circular.”<sup>12</sup>

Per paragraph 78 of the Statement of Federal Financial Accounting Standards 7: *Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting*, “recognition and measurement of budgetary resources should be based on budget concepts and definitions contained in OMB Circulars A-11 and A-34.”<sup>13</sup>

OMB Circular No. A-11, *Preparation, Submission, and Execution of the Budget*, requires obligations incurred to conform to applicable provisions of law and amounts reported must be supported by the documentary evidence required by 31 U.S.C. § 1501. “For . . . fixed charges with formulas in law that automatically fix the amount of the charges, record the amount determined by the formula or, if there is an appropriation, then record the amount appropriated, whichever is smaller.”

31 U.S.C. § 1502(a) states, “The balance of an appropriation or fund limited for obligation to a definite period is available only for payment of expenses properly incurred during the period of availability . . . and obligated consistent with [31 U.S.C. § 1501]. However, the appropriation or

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<sup>9</sup> Pub. Law No. 88-525, 78 Stat. 703, as amended through Pub. Law No. 119-21, 139 Stat. 72, (July 4, 2025), and codified at 7 U.S.C. § 2011, *et seq.*

<sup>10</sup> 7 U.S.C. §§ 2013(a), 2014(a), 2017, and 2027(b).

<sup>11</sup> 7 U.S.C. § 2027(b). The FNA defines “allotment” as “the total value of benefits a household is authorized to receive during each month.” *Id.* § 2012(b); *see also* 7 C.F.R. § 271.2 (“Definitions”).

<sup>12</sup> The FASAB Handbook of Federal Accounting Standards and Other Pronouncements, as Amended (“FASAB Handbook”) contains the body of accounting concepts and standards for the U.S. Government.

<sup>13</sup> OMB Circular No. A-34 was rescinded on June 27, 2002, and superseded by OMB Circular No. A-11, Part 4 (Aug. 2025).

fund is not available for expenditure for a period beyond the period otherwise authorized by law.”

### **Material Weakness**

In September 2023, USDA changed the obligation recognition point for SNAP benefits. USDA historically recorded an obligation when SNAP Electronic Benefit Transfer (EBT) benefits became available to the program beneficiaries to spend – i.e., the benefit “effective date.” The current process records the obligation of funds for SNAP benefits at the point at which USDA authorizes States to issue SNAP benefits. As a result, USDA changed the method of implementing accounting principles and moved from an entirely automated process for recording SNAP obligations and disbursements for the 53 SNAP EBT States and territories to a labor-intensive manual process with increased risk. We found that in applying the current process, USDA:

- paid more than \$8.5 billion of fiscal year 2025 expenses using the one-year 2024 appropriation because USDA obligated fiscal year 2024 funds in September 2024 for benefits spent in October 2024.<sup>14</sup>
- recorded an \$8.8 billion obligation in September 2025 to cover October 2025 (fiscal year 2026) benefits using the one-year fiscal year 2025 appropriation.<sup>15</sup>

We concluded that more than \$8.5 billion of SNAP expenses were paid from the wrong appropriation. Further, \$8.8 billion in SNAP obligation should not have been recorded since the point of obligation for SNAP benefits is when appropriations for such payments have been enacted and are available for obligation. Therefore, we determined that USDA’s reporting of SNAP benefits was not in compliance with U.S. generally accepted accounting principles. As a result, SNAP benefit obligations were misstated in the Statement of Budgetary Resources and expenses were inappropriately recorded. FNS is responsible for ensuring obligations and expenses conform with relevant laws and guidance.

### **Recommendation 1:**

Document the process for recognizing and recording SNAP obligations and expenses.

#### **Management’s Response:**

USDA stated that they will continue with actions planned and in progress to address the finding.

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<sup>14</sup> USDA used FY 2024 appropriation to pay FY 2025 expenses because October crosses into a new fiscal year.

<sup>15</sup> *Full-Year Continuing Appropriations and Extensions Act, 2025*, Pub. Law No. 119-4, div. A, tit. I, § 1101(a), 139 Stat. 9, 10; *Consolidated Appropriations Act, 2024*, Pub. Law No. 118-42, div. B, tit. IV, 138 Stat, 25, 93.

**OIG Position:**

We accept management decision for this recommendation. To reach final action, we will work with USDA on the actions planned.

## **Finding 2: Improvements are Needed in Overall Information Technology Security Program**

As required by the Federal Information Security Modernization Act of 2014 (FISMA),<sup>16</sup> OIG reviewed USDA’s ongoing efforts to improve its IT security program and practices during FY 2025. USDA has worked diligently to improve its security posture, with the maturity level rising from the previous year.

OMB establishes standards for an effective level of security and considers level 4, “Managed and Measurable,” to be sufficient. We found USDA’s maturity level to be at level 4, which is effective according to OMB’s criteria. However, weaknesses still exist, specifically with Configuration Management at level 2, “Defined”.<sup>17</sup> OIG made 11 new recommendations to address 6 identified deficiencies within USDA’s information security program.

The Office of the Chief Information Officer generally concurred with the findings and recommendations in the report.<sup>18</sup>

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<sup>16</sup> Federal Information Security Modernization Act of 2014, Pub. L. No. 113-283, 128 Stat. 3073.

<sup>17</sup> Level 2 “Defined” is described as policies, procedures, and strategy that are formalized and documented but not consistently implemented.

<sup>18</sup> Audit Report 50503-0014-12, *U.S. Department of Agriculture, Office of the Chief Information Officer, Fiscal Year 2025 Federal Information Security Modernization Act*, July 2025.

## **Section 2: Noncompliance with Laws and Regulations**

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### **Finding 3: Lack of Substantial Compliance with FFMIA Requirements**

FFMIA requires agencies to annually assess whether their financial management systems comply substantially with (1) Federal financial management system requirements, (2) applicable Federal accounting standards, and (3) the USSGL at the transaction level. FFMIA also requires auditors to report in their Chief Financial Officer Act financial statement audit reports whether financial management systems substantially comply with FFMIA's system requirements. In addition, deficiencies are a component of FFMIA compliance.

During FY 2025, USDA evaluated its financial management systems to assess compliance with FFMIA. USDA reported that it is not compliant with Federal financial management system requirements and the USSGL at the transaction level. As noted in its MD&A, USDA agencies continue working to meet FFMIA and FISMA objectives.

Specifically, in its FFMIA and Federal Managers' Financial Integrity Act Report on Management Control, the Department reported continued weaknesses in IT configuration that result in noncompliance with the FISMA requirement. See Finding 2 of this report for more details.

Additionally, in its FFMIA report, the Department noted noncompliance by the Commodity Credit Corporation where the financial management systems did not record certain obligations and accruals at the transaction level in accordance with the USSGL.

Due to planned actions, we are making no further recommendations in this report.

## Abbreviations

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ADA	Antideficiency Act
AFR	Agency Financial Report
EBT	Electronic Benefits Transfer
FASAB	Federal Accounting Standards Advisory Board
FFMIA	Federal Financial Management Improvement Act of 1996
FISMA	Federal Information Security Modernization Act of 2014
FNS	Food and Nutrition Service
FY	fiscal year
FS	Forest Service
GAO	U.S. Government Accountability Office
IT	information technology
MD&A	Management's Discussion and Analysis
OIG	Office of Inspector General
OMB	Office of Management and Budget
PIIA	Payment Integrity Information Act of 2019
RSI	required supplementary information
SFFAS	Statement of Federal Financial Accounting Standards
SNAP	Supplemental Nutrition Assistance Program
U.S.	United States of America
U.S.C.	U.S. Code
USSGL	U.S. Standard General Ledger
USDA	U.S. Department of Agriculture

**Management's Response  
to the Audit Report**



**United States  
Department of  
Agriculture**

January 26, 2026

Office of the Chief  
Financial Officer

1400 Independence  
Avenue, SW

Washington, DC  
20250

**TO:** Ms. Yaris Rivera-Rojas  
Acting Assistant Inspector General for Audit  
Office of Inspector General

**FROM:** Lynn Moaney /S/  
Deputy Chief Financial Officer

**SUBJECT:** U.S. Department of Agriculture's Financial Statements for Fiscal Year  
2025

The Department is pleased to respond to your audit report on the financial statements for Fiscal Year 2025.

We concur with the findings in the report. We will continue with actions planned and in progress to address the findings.

I would like to express my appreciation for the cooperation and professionalism displayed by your staff and your contract auditors during the audit.

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