



U.S. Department of Agriculture  
Office of Inspector General



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This report contains sensitive information that is being withheld from public release due to concerns about the risk of circumvention of law.

The subsequent sections of the report are not being publicly released due to concerns about the risk of circumvention of law:

Section A—One-Page Summary;  
Section B—Background and Objective (page 2);  
Section C—Finding 1 (page 3);  
Section D—Finding 2 (pages 6-7); and  
Section E—Abbreviations (page 10).

# Controls Over Issuing and Excessing IT Equipment Billing

## Inspection Report 88801-0002-12

We determined that the Client Experience Center did not have adequate control activities over USDA client agencies' computer equipment billing, which resulted in more than \$83.3 million in unsupported costs.

### OBJECTIVE

Our objective was to determine if CEC has adequate control activities over USDA client agencies' computer equipment billing.

### BACKGROUND

The USDA OCIO is responsible for overseeing the design, acquisition, maintenance, use, and disposal of information technology across the Department. OCIO acquires and uses information technology resources to improve the quality, timeliness, and cost effectiveness of USDA services. CEC is an office within OCIO that provides information technology services to USDA agencies and offices, hereafter referred to as customers. In fiscal year 2025, CEC provided information technology services to 43 customers across USDA.

### REVIEWED

The scope of our inspection was the billing of CEC-managed USDA computer equipment, defined as computers and tablets, from January 2023 through January 2025. We determined the universe of CEC customers and evaluated their contracts within our scope, including billing quotes, and individual line-items and quantities billed.

### WHAT OIG FOUND

We found that the U.S. Department of Agriculture's (USDA) Office of the Chief Information Officer (OCIO) Client Experience Center (CEC) has not established effective control activities over its billing for workstation services. For example, CEC does not have adequate procedures for workstation services billing. This occurred because CEC officials were not fully aware of their responsibilities to develop control activities over workstation services billing. As a result, CEC lacks reasonable assurance that its billing for workstation services in fiscal year 2024 is accurate, leading to the recommended recovery of more than \$83.3 million in unsupported costs.

Additionally, we found that CEC did not establish special control and accountability for computer equipment with memory capabilities.

### WHAT OIG RECOMMENDS

We recommend that CEC: (1) determine whether the more than \$83.3 million in unsupported costs were allowable and recover as appropriate; (2) establish control activities for workstation services billing; and (3) update its processes to comply with the Federal regulations to classify computers as sensitive personal property.

CEC generally agreed with our findings and recommendations, and we accepted management decision for all three recommendations. While CEC disagreed with the monetary results, it agreed to review and validate that the \$83.3 million billed was adequately supported and allowable.



## OFFICE OF INSPECTOR GENERAL

United States Department of Agriculture



**DATE:** March 18, 2026

**INSPECTION**

**NUMBER:** 88801-0002-12

**TO:** Kimberly R. Jackson  
Deputy Chief Information Officer  
Office of the Chief Information Officer

**ATTN:** Sherry Golden  
Audit Liaison Official  
IT Policy and Audits Division  
Office of the Chief Information Officer

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

**SUBJECT:** Controls Over Issuing and Excessing IT Equipment Billing

This report presents the results of our inspection of Controls Over Issuing and Excessing IT Equipment Billing. 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 three 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 only publicly available information will be posted to our website (<https://usdaoig.oversight.gov>) in the near future.

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# Background and Objective

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## Background

The U.S. Department of Agriculture's (USDA) Office of the Chief Information Officer (OCIO) is responsible for overseeing the design, acquisition, maintenance, use, and disposal of information technology (IT) across the Department. OCIO acquires and uses IT resources to improve the quality, timeliness, and cost effectiveness of USDA services.

Client Experience Center (CEC) is an office within OCIO that provides IT services to USDA agencies and offices, hereafter referred to as customers. CEC provides services to approximately 102,000 customers across more than 3,400 field, State, and headquarters offices throughout the United States and its territories. CEC manages USDA computer equipment from receipt to disposal, including the excess process.

## Services Provided

CEC provides comprehensive, fee-for-service IT operations, security, and technical support services. CEC provides end-user services, such as workstation services, which include issuing, excessing, and management of workstations.<sup>1</sup> In fiscal year (FY) 2025, CEC provided these services to 43 customers across USDA and is considered the legal property owner of IT equipment purchased on behalf of, or for use by, USDA agencies.

## Internal Control Standards

Office of Management and Budget (OMB) Circular A-123 defines management's responsibility for internal control in Federal agencies. OMB states that management is responsible for establishing and maintaining internal control to achieve the objectives of effective and efficient operations, reporting, and compliance with applicable laws and regulations.<sup>2</sup>

Additionally, Departmental Regulation (DR) 1110-002, Management's Responsibility for Internal Control,<sup>3</sup> requires agencies to establish and maintain internal controls in accordance with the Government Accountability Office's (GAO) Standards for Internal Control in the Federal Government (known as the Green Book). These standards ensure adequate controls for program and administrative operations, reporting, and compliance. Additionally, these standards outline management's responsibility to design and implement control activities that achieve objectives and meet regulatory requirements.

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<sup>1</sup> Workstation services include client desktop; software deployment; patching; hardware and software certification; security enterprise licensing; imaging; and incident management. This also includes warehousing and storage, imaging and configuration, reporting, asset management, equipment distribution, minor IT equipment repair, and drive sanitization, recycling, donation, and destruction.

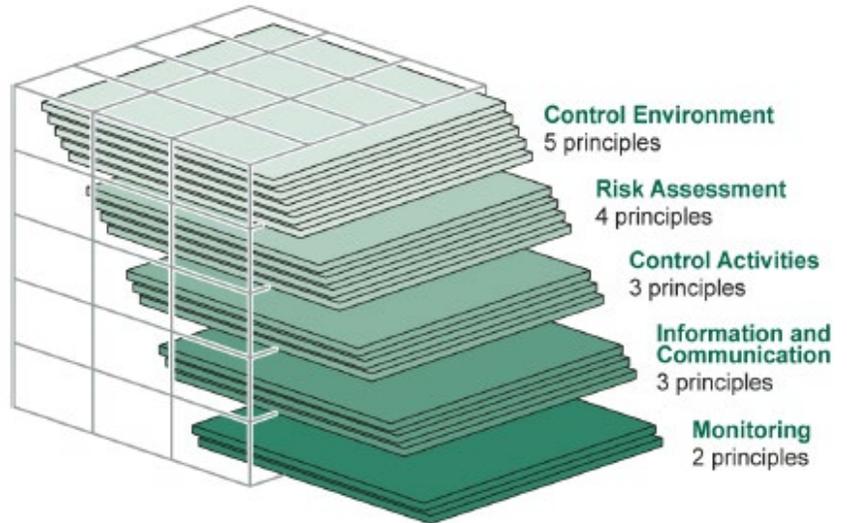
<sup>2</sup> OMB, *Revisions to OMB Circular A-123, Management's Responsibility for Internal Control*, Circular A-123 (Dec. 21, 2004).

<sup>3</sup> USDA DR 1110-002, *Management's Responsibility for Internal Control* (Mar. 5, 2021).

An internal control is a process that provides reasonable assurance that the objectives of an entity will be achieved. One of the five components of internal controls is control activities, which are the actions management establishes through policies and procedures to achieve objectives and respond to risks in the internal control system, which includes the entity's information system.<sup>4</sup>

See Figure 1. To meet these requirements management should (1) design control activities to achieve objectives and respond to risks, (2) design the entity's information system and related control activities to achieve objectives and respond to risks, and (3) implement control activities through policies.

The control environment is the foundation for an internal control system, providing the discipline and structure needed to support effective controls. It influences how objectives are defined and how control activities are structured.



**Figure 11: The 17 Principles Supporting the Five Components of Internal Control. Figure from GAO.**

According to GAO's Green Book, management should design control activities in response to the entity's objectives and risks to achieve an effective internal control system. Management designs control activities to fulfill defined responsibilities and address identified risk responses.<sup>5</sup>

In our previous inspection, *Review of Inventory and Information Security Controls for Excessing IT Equipment*,<sup>6</sup> we found that: (1) USDA was not effectively managing excess computer equipment

[REDACTED] The nine recommendations in this report remain open.

## Objective

Our objective was to determine if CEC has adequate control activities over USDA client agencies' computer equipment billing.

<sup>4</sup> GAO, *Standards for Internal Control in the Federal Government*, GAO-14-704G (Sept. 2014).

<sup>5</sup> Ibid.

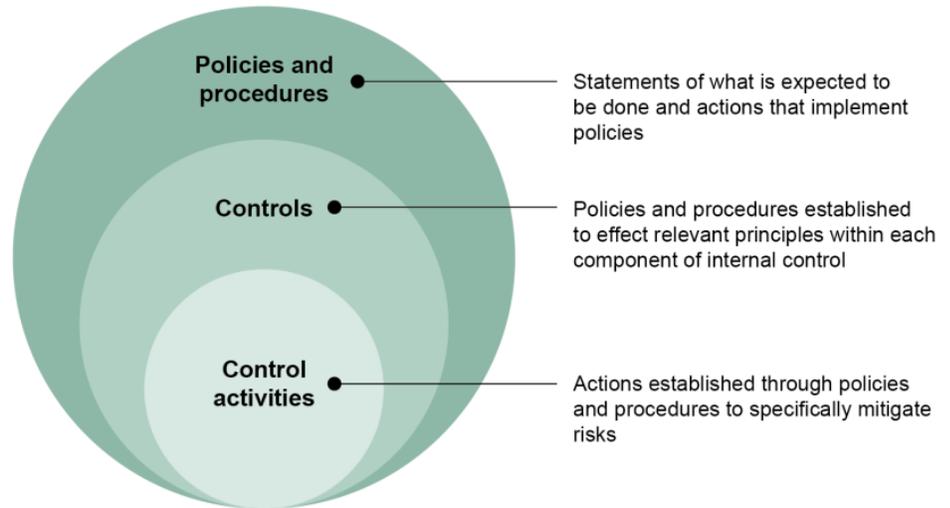
<sup>6</sup> Inspection Report 50801-0013-12, *Review of Inventory and Information Security Controls for Excessing IT Equipment*, Feb. 2025.

<sup>7</sup> [REDACTED]

# Finding 1: CEC Has Not Established Control Activities Over Workstation Services Billing

We found that the CEC has not established effective control activities over its billing for workstation services. For example, CEC does not have adequate procedures for workstation services billing. This occurred because CEC officials were not fully aware of their responsibilities to develop control activities over workstation services billing. As a result, CEC lacks reasonable assurance that its billing for workstation services in FY 2024 is accurate, leading to more than \$83.3 million in unsupported costs.

 Per DR 1110-002, agencies are required to establish and maintain internal controls aligned with GAO’s Standards for Internal Control in the Federal Government and OMB Circular No. A-123, Management’s Responsibility for Internal Control.<sup>8</sup>



**Figure 2: Relationship Between Policies and Procedures, Controls, and Control Activities. Figure from GAO.**

According to GAO’s Green Book, management should design control activities in response to the entity’s objectives and risks to achieve an effective internal control system. Control activities are the policies, procedures, techniques, and mechanisms that enforce management’s directives to achieve the entity’s objectives and address related risks.<sup>9</sup> See Figure 2.

The CEC provides IT services to USDA agencies and offices, including the deployment, excessing, and ongoing management of computer equipment. CEC bills its customers annually for workstation services, which include all activities associated with the deployment and management of workstations, based on the number of computers [REDACTED]<sup>10</sup>

We found that CEC has procedures for preparing annual billing quotes for each customer that identify the service categories and quantities to be billed. However, CEC lacks a formal, documented procedure for validating the quantities billed for workstation services. CEC also could not provide adequate documentation of control activities over the quantity billed for workstation services.

<sup>8</sup> USDA DR 1110-002, *Management’s Responsibility for Internal Control* (Mar. 5, 2021).

<sup>9</sup> GAO, *Standards for Internal Control in the Federal Government*, GAO-25-107721 (May 2025).

<sup>10</sup> [REDACTED]

Errors in billing can lead to underbilling, which results in lost revenue, or overbilling, which can cause disputes. Control activities are the measures that management should implement through policy to mitigate these risks to a level they determine acceptable. Without documented procedures, CEC lacks the necessary foundation to ensure effective oversight of the accuracy of its workstation services billing. Consequently, the more than \$83.3 million<sup>11</sup> billed to CEC customers for workstation services in FY 2024 were unsupported. CEC acknowledged gaps in internal controls and stated it will update its standard operating procedures. The agency generally agreed with our finding and recommendations on control activities over workstation services billing.

## **Recommendation 1**

Determine whether the more than \$83.3 million charged in FY 2024 for workstation services to customers were supported and allowable, and recover as appropriate.

### **Agency Response**

CEC agreed with the recommendation but did not agree with the monetary amount. CEC will perform a review of the FY24 billing process for workstation services. This review will include a presentation to OCIO and [the Chief Information Officer] (CIO) leadership to validate that the \$83.3 million billed was adequately supported and allowable in accordance with applicable policies and regulations. Upon completion of the review, CEC will obtain and provide a signed memorandum from the CIO confirming the results.

CEC provided an estimated completion date of August 9, 2026.

### **OIG Position**

We accept management decision for this recommendation. While CEC disagreed with the monetary results, it agreed to review and validate that the \$83.3 million billed was adequately supported and allowable. For Final Action, provide documentation to the Office of the Chief Financial Officer (OCFO) that CEC reviewed the relevant documentation supporting billing for the workstation services line-item for FY 2024. For identified overpayments, provide OCFO documentation that reimbursements have been made. For identified underpayments, provide OCFO documentation that additional invoices have been created.

## **Recommendation 2**

Establish control activities, in accordance with GAO's Green Book, to include procedures for workstation services billing to ensure bills submitted to agencies are accurate and supported.

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<sup>11</sup> We totaled the line-items for workstation services from all 42 customer quotes for FY 2024, which resulted in \$83,349,252.

## **Agency Response**

CEC agreed with the recommendation. CEC will revise and update the Billing Standard Operating Procedures (SOPs) to incorporate control activities aligned with the principles outlined in the GAO Green Book, ensuring compliance with federal internal control standards.

CEC provided an estimated completion date of February 11, 2027.

## **OIG Position**

We accept management decision for this recommendation. For Final Action, provide OCFO with a copy of the updated Billing Standard Operating Procedures (SOPs) highlighting the incorporated control activities regarding the workstation services line-item that support the requirements outlined in the GAO Green Book.

## Finding 2: CEC Lacks Control and Accountability Over Computer Equipment With Memory Capabilities

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We found that CEC did not establish special control and accountability measures for computer equipment with memory capabilities. [REDACTED]

### Control

"The function of maintaining physical oversight and surveillance of personal property management tools and techniques that consider the environment in which the property is located and it's vulnerability to theft, waste, fraud, or abuse."

### Accountability

"The ability to account for personal property by providing a complete audit trail for property transactions from receipt to final disposition."

According to the 2007 Code of Federal Regulations (CFR)<sup>12</sup> and the 2015 USDA Agriculture Property Management Regulations (AGPMR),<sup>13</sup> sensitive personal property includes all items, regardless of value, that require special control<sup>14</sup> and accountability<sup>15</sup> due to unusual rates of loss, theft or misuse, or due to national security or export control considerations. This includes IT equipment with memory capability, among other items.

To gain an understanding of the controls OCIO established for maintaining control and accountability over sensitive personal property such as computers, we reviewed OCIO's 2023 guidance.

The OCIO-CEC's 2023 Guidelines for Accountable Property Officers,<sup>16</sup> define accountable property as:

- [REDACTED]
- [REDACTED]

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<sup>12</sup> 41 C.F.R. § 102-35.20 (2007).

<sup>13</sup> USDA, *Chapter 110 - AGPMR, Subchapter B – Personal Property, Part 110-35 – Disposition of Personal Property*, (Nov. 2015).

<sup>14</sup> 41 C.F.R. § 102-35.20 (2007).

<sup>15</sup> *Ibid.*

<sup>16</sup> USDA OCIO CEC Technical Support Division, *Guidelines for OCIO-CEC Accountable Property Officers* (July 10, 2023).

[REDACTED]

However, we found this determination to be inconsistent with the CFR and the USDA AGPMR. When we requested supporting documentation for their conclusion, the CEC provided USDA accounting policies, including the USDA Change in Capitalization Threshold for Personal Property from 2002<sup>17</sup> and the 2003 USDA Standard Operating Procedures for Requesting, Procurement, and Accountability Common Computing Environment Property.<sup>18</sup> [REDACTED] we determined that CEC sources to support its determination are outdated and not compliant with current Federal law and USDA regulations. As a result, USDA computer equipment is not properly tracked and recorded in accordance with Federal and USDA regulations, [REDACTED]

[REDACTED]

The agency agreed with our finding and recommendation on compliance with the CFR and USDA AGPMR.

### **Recommendation 3**

Update policies and procedures to comply with the 2007 Code of Federal Regulations and the 2015 USDA Agriculture Property Management Regulations as required, to ensure that computers with memory capabilities are classified as sensitive personal property.

#### **Agency Response**

CEC agreed with the recommendation. OCIO-CEC will notify OCFO that the USDA Chief Financial Officer, Change in Capitalization Threshold for Personal Property (June 19, 2002) policy needs to be updated per the 2007 Code of Federal Regulations and the 2015 USDA Agriculture Property Management Regulations as required.

Additionally, OCIO-CEC will update its policies, including 2023 Guidelines for Accountable Property Officers policy to align with the CFR and OCIO-CEC review and validate the USDA Service Center Modernization Initiative, Information Technology Work Group and Program Management Office, Standard Operating Procedures for Requesting, Procurement, and Accountability Common Computing Environment Property (April 1, 2003) policy for applicability. If applicable, OCIO-CEC will update the document accordingly and if this document is no longer valid, it will be retired.

CEC provided an estimated completion date of February 11, 2027.

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<sup>17</sup> USDA Chief Financial Officer, *Change in Capitalization Threshold for Personal Property* (June 19, 2002).

<sup>18</sup> USDA Service Center Modernization Initiative, Information Technology Work Group and Program Management Office, *Standard Operating Procedures for Requesting, Procurement, and Accountability Common Computing Environment Property* (April 1, 2003).

## **OIG Position**

We accept management decision for this recommendation. For Final Action, provide OCFO with the updated 2023 Guidelines for Accountable Property Officers policy and support of CEC's update or retirement of the USDA Service Center Modernization Initiative, Information Technology Work Group and Program Management Office, Standard Operating Procedures for Requesting, Procurement, and Accountability Common Computing Environment Property (April 1, 2003) policy. Additionally, CEC needs to provide OCFO with support that it has notified OCFO of the required updates to the Change in Capitalization Threshold for Personal Property policy per the 2007 CFR and 2015 USDA AGPMR.

## Scope and Methodology

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The scope of our inspection focused on the billing of CEC-managed USDA computer equipment, defined as computers and tablets, from January 2023 through January 2025. Specifically, our inspection evaluated (1) the relevant individual line-items, (2) workstation services and Mac workstation services, (3) the quantity billed in FY 2024 quotes provided to CEC customers, and (4) the associated costs for those line-items. We conducted our fieldwork from February 2025 to December 2025. We discussed the results of our inspection with agency officials on January 27, 2026, and included their comments, as appropriate.

We reviewed all FY 2024 interagency agreements and billing quotes for workstation services—including computers and tablets.<sup>19</sup> We excluded 1 of the 43 CEC customers, Forest Service, from the analysis because the agency is not billed per workstation, and instead only incurs service costs. We determined the universe of CEC customers and evaluated CEC customer contracts within our scope, including computer equipment billing quotes, and individual line-items and quantities billed.

To accomplish our inspection objective, we:

- Evaluated control activities for USDA computer equipment billing to ensure compliance with DR 1110-002, Management’s Responsibility for Internal Control;
- Reviewed applicable policies and procedures for CEC computer equipment and services billing;
- Reviewed the billing network architecture to evaluate the flow of data from origin into CEC’s billing system; and
- Interviewed CEC agency officials to gain an understanding of the computer equipment billing process, the systems used for billing, and applicable policies and procedures.

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*.

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<sup>19</sup> We reviewed the quantities and amounts billed per customer but did not independently verify the accuracy of individual line-item charges in the interagency agreements or quotes.

## Abbreviations

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AGPMR	Agriculture Property Management Regulations
CEC	Client Experience Center
CFR	Code of Federal Regulations
CIO	Chief Information Officer
DR	Departmental Regulation
FY	fiscal year
GAO	Government Accountability Office
IT	information technology
OCIO	Office of the Chief Information Officer
OCFO	Office of the Chief Financial Officer
OIG	Office of Inspector General
OMB	Office of Management and Budget
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>1</b>	No control activities for workstation services billing	\$83,349,252	Unsupported Costs – Recovery Recommended
<b>Total</b>			<b>\$83,349,252</b>	

**Office of the Chief Information Officer  
Response to Inspection Report**



**DATE:** February 11, 2026

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

**FROM:** Kimberly R. Jackson /s/  
Deputy Chief Information Officer  
Office of Chief Information Officer

**SUBJECT:** Response to Recommendations 1-3 in OIG Engagement No. 88801-0002-12

CEC submits the following response to the recommendations in the Office of Inspector General's (OIG) engagement Controls Over Issuing and Excessing IT Equipment Billing (88801-0002-12).

**Recommendation 1:** Determine whether the more than \$83.3 million charged in FY 2024 for workstation services to customers were supported and allowable and recover as appropriate.

**Agency Response**

Agree with recommendation:  Yes  No

Agree with monetary results:  Yes  No  N/A

In response to this recommendation, CEC will perform a review of the FY24 billing process for workstation services. This review will include a presentation to OCIO and CIO leadership to validate that the \$83.3 million billed was adequately supported and allowable in accordance with applicable policies and regulations. Upon completion of the review, CEC will obtain and provide a signed memorandum from the CIO confirming the results.

Completion or Estimated Completion Date: **August 9, 2026**

**Recommendation 2:** Establish control activities, in accordance with GAO's Green Book, to include procedures for workstation services billing to ensure bills submitted to agencies are accurate and supported.

**Agency Response:**

Agree with recommendation:  Yes  No

Agree with monetary results:  Yes  No  N/A

In response to this recommendation, CEC will revise and update the Billing Standard Operating Procedures (SOPs) to incorporate control activities aligned with the principles outlined in the GAO Green Book, ensuring compliance with federal internal control standards.

Completion or Estimated Completion Date: **February 11, 2027**

**Recommendation 3:** Update policies and procedures to comply with the 2007 Code of Federal Regulations and the 2015 USDA Agriculture Property Management Regulations as required, to ensure that computers with memory capabilities are classified as sensitive personal property.

**Agency Response:**

Agree with recommendation:  Yes  No

Agree with monetary results:  Yes  No  N/A

OCIO-CEC will notify OCFO that the USDA Chief Financial Officer, Change in Capitalization Threshold for Personal Property (June 19, 2002) policy needs to be updated per the 2007 Code of Federal Regulations and the 2015 USDA Agriculture Property Management Regulations as required.

Additionally, OCIO-CEC will update its policies, including 2023 Guidelines for Accountable Property Officers policy to align with the CFR and OCIO-CEC review and validate the USDA Service Center Modernization Initiative, Information Technology Work Group and Program Management Office, Standard Operating Procedures for Requesting, Procurement, and Accountability Common Computing Environment Property (April 1, 2003) policy for applicability. If applicable, OCIO-CEC will update the document accordingly and if this document is no longer valid, it will be retired.

Completion or Estimated Completion Date: **February 11, 2027**

If additional information is needed, please contact Eric Shenton, Deputy Associate Chief Information Officer, at (202) 430-3791 or via email at ericshenton@usda.gov.

cc: Samuel Berry, CIO, OCIO  
Linda Lewis, ACIO, OCIO-CEC  
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Tangela Rice, Executive Assistant, ACIO, OCIO-CEC  
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Lindsay Mormann, Audit Liaison, OCIO-CEC

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