



U.S. Department of Agriculture
Office of Inspector General



ARA—Assessment of Farm Service Agency’s Applications for the Emergency Commodity Assistance Program

Inspection Report 03801-0003-41

We found the selected nonstatistical sample of the FSA's ECAP applications contained accurate information, but determined FSA should establish additional oversight activities for commodity information for self-certified applications the agency considered low risk.

OBJECTIVE

Our objective was to assess the accuracy of a selected sample of the FSA’s ECAP applications for commodity producers.

BACKGROUND

ECAP was a new program authorized by the American Relief Act of 2025. It provided \$10 billion for one-time economic assistance payments to producers with eligible commodities, for the 2024 crop year. These payments assisted producers in mitigating the impacts of increased input costs and falling commodity prices.

To implement the program, FSA generated pre-filled ECAP applications based on producers’ previously reported acreage of eligible commodities and mailed those applications to producers for review and submission for ECAP in March 2025. Producers who had not previously reported 2024 commodity acreage by the deadline of July 15, 2024, for most crops, were required to report their acreage by August 15, 2025, to be eligible.

REVIEWED

We reviewed applications approved and payments made for FSA’s ECAP for crop year 2024. We selected a nonstatistical sample of 15 ECAP applications to review the accuracy of the application data, based primarily on the size of the payment and the method of application submission.

WHAT OIG FOUND

We determined that the nonstatistical sample of Emergency Commodity Assistance Program (ECAP) applications we reviewed contained accurate information. However, we found that the Farm Service Agency (FSA) did not establish procedures to validate commodity information used to determine payment amounts for 96 percent of the pre-filled, producer self-certified ECAP applications. This occurred because FSA considered the risk of improper payments low for applications the agency deemed low risk (hereinafter referred to as routine). Without sufficient processes to validate self-certified commodity information, more than 543,000 applications were vulnerable to potential improper payments.

WHAT OIG RECOMMENDS

We recommend that FSA: (1) develop and implement oversight activities for ECAP to provide reasonable assurance that self-certified commodity information for routine applications is accurate; and (2) document the agency’s program risk assessment process to ensure the agency considers and validates risks related to the accuracy of self-certified information on pre-filled applications.

FSA officials agreed with our finding and recommendations, and we accepted management decision for the recommendations in the report.



OFFICE OF INSPECTOR GENERAL

United States Department of Agriculture



DATE: June 16, 2026

INSPECTION

NUMBER: 03801-0003-41

TO: William "Bill" Beam
Administrator
Farm Service Agency

ATTN: Christopher Simmons
Performance, Accountability, and Risk Division Director
Farm Production and Conservation Business Center

FROM: Janet Sorensen
Assistant Inspector General for Audit

SUBJECT: ARA—Assessment of Farm Service Agency's Applications for the Emergency Commodity Assistance Program

This report presents the results of our inspection of ARA—Assessment of Farm Service Agency's Applications for the Emergency Commodity Assistance Program. 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 both 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://usdaoig.oversight.gov>) in the near future.

Table of Contents

Background and Objective.....	1
Overall Conclusion.....	5
Finding 1: FSA Needs Additional Controls Over Self-Certified Routine	
Commodity Data	6
Recommendation 1	8
Recommendation 2	9
Scope and Methodology.....	11
Abbreviations	13
Agency’s Response	14

Background and Objective

Background

The mission of the U.S. Department of Agriculture's (USDA) Farm Service Agency (FSA), in part, is to provide income support programs for farmers and ranchers (also known as producers). One of these income support programs is the Emergency Commodity Assistance Program (ECAP) which was authorized by the American Relief Act, 2025 (the Act).¹

ECAP was a new program that provided economic assistance payments to eligible commodity producers.² These payments helped producers mitigate the impacts of increased input costs and falling commodity prices. The Act made \$10 billion available for one-time economic assistance payments to producers of eligible commodities for the 2024 crop year. The Act required USDA to make these one-time payments no later than March 21, 2025.³

To be eligible for an ECAP payment, applicants had to meet certain requirements, such as:

- Be a citizen of the United States or other qualifying status;⁴
- Report planted acreage and eligible commodities (see Figure 1) for crop year 2024⁵ to FSA on form FSA-578, Report of Acreage;⁶ and
- Submit specific documentation such as a farm operating plan.⁷

¹ American Relief Act, 2025, Pub. L. No. 118–158, 138 Stat. 1728. The American Relief Act, 2025, provided USDA with more than \$30 billion to deliver disaster recovery assistance to farmers and livestock producers.

² Producer means an owner, operator, landlord, tenant, or sharecropper that shares in the risk of producing a crop and is entitled to share in the crop available for marketing from the farm or would have shared had the crop been produced. Eligible commodities for ECAP mean barley, canola, corn, cotton, crambe, dry peas, flax, large chickpeas, lentils, mustard, oats, peanuts, rapeseed, rice, safflower, sesame, small chickpeas, sorghum, soybeans, sunflowers, and wheat.

³ The Act was enacted on December 21, 2024. Section 2102 of the Act states that "...the Secretary shall, not later than 90 days after the date of the enactment of this Act, make a 1-time economic assistance payment to each producer of that eligible commodity during that crop year." OIG calculated 90 days from enactment of the Act to be March 21, 2025.

⁴ An applicant must be one of the following: (1) citizen of the United States; (2) resident alien; (3) partnership organized under State law; (4) corporation, limited liability company, or other organizational structure organized under State law; (5) Indian Tribe or Tribal organization; or (6) a foreign person or foreign entity who meets all requirements as described in 7 Code of Federal Regulations Part 1400.

⁵ While crops can have different reporting dates, July 15 is the reporting deadline for most crops for annual reporting.

⁶ A producer could also have reported acres that were prevented from being planted to FSA for the 2024 crop year. Of those acres reported as prevented, 50 percent would be eligible for an ECAP payment. Prevented planting is the inability to plant an eligible crop with proper equipment during the planting period as a result of an eligible cause of loss.

⁷ A farm operating plan is a farming operation document that provides information regarding the operation's structure and contributions of capital, equipment, land, labor, and management.



Figure 1: ECAP Payment Rates per acre for Eligible Commodities. Figure by FSA.

Producers file the Report of Acreage annually to participate in many USDA programs, including crop insurance, safety net, and disaster assistance programs. FSA county office staff entered the Report of Acreage information for the 2024 crop year in FSA’s Crop Acreage Reporting System (CARS). FSA developed automated ECAP software to interface with CARS to generate a pre-filled ECAP application for producers to complete and sign.⁸ CARS interfaced with the automated ECAP software to pre-populate producers’ eligible acres and commodities on ECAP applications. Applicants were required to certify the accuracy of the information in their pre-filled application either electronically, via mail-in, or to their local FSA county office by August 15, 2025.

If the pre-filled ECAP application contained incorrect information, such as incorrect acreage or the reported commodity, the applicant could update their Report of Acreage form with the correct information and a new pre-filled ECAP application would be generated for certification.

⁸ The ECAP application is called the FSA-63 ECAP.

FSA required applicants to provide maps and documentation supporting the use of the crop when such changes were needed.

Producers who had not previously reported their crop year 2024 acreage were required to submit an acreage report before the program deadline of August 15, 2025, to receive a pre-filled application. FSA required producers to submit their late-filed acreage reports for all eligible crops for which they requested ECAP payments. FSA loaded the acreage reports into CARS and then generated the pre-filled ECAP applications for producers who filed late acreage reports for crop year 2024. Applicants only needed to submit one application for all their eligible acreage nationwide.

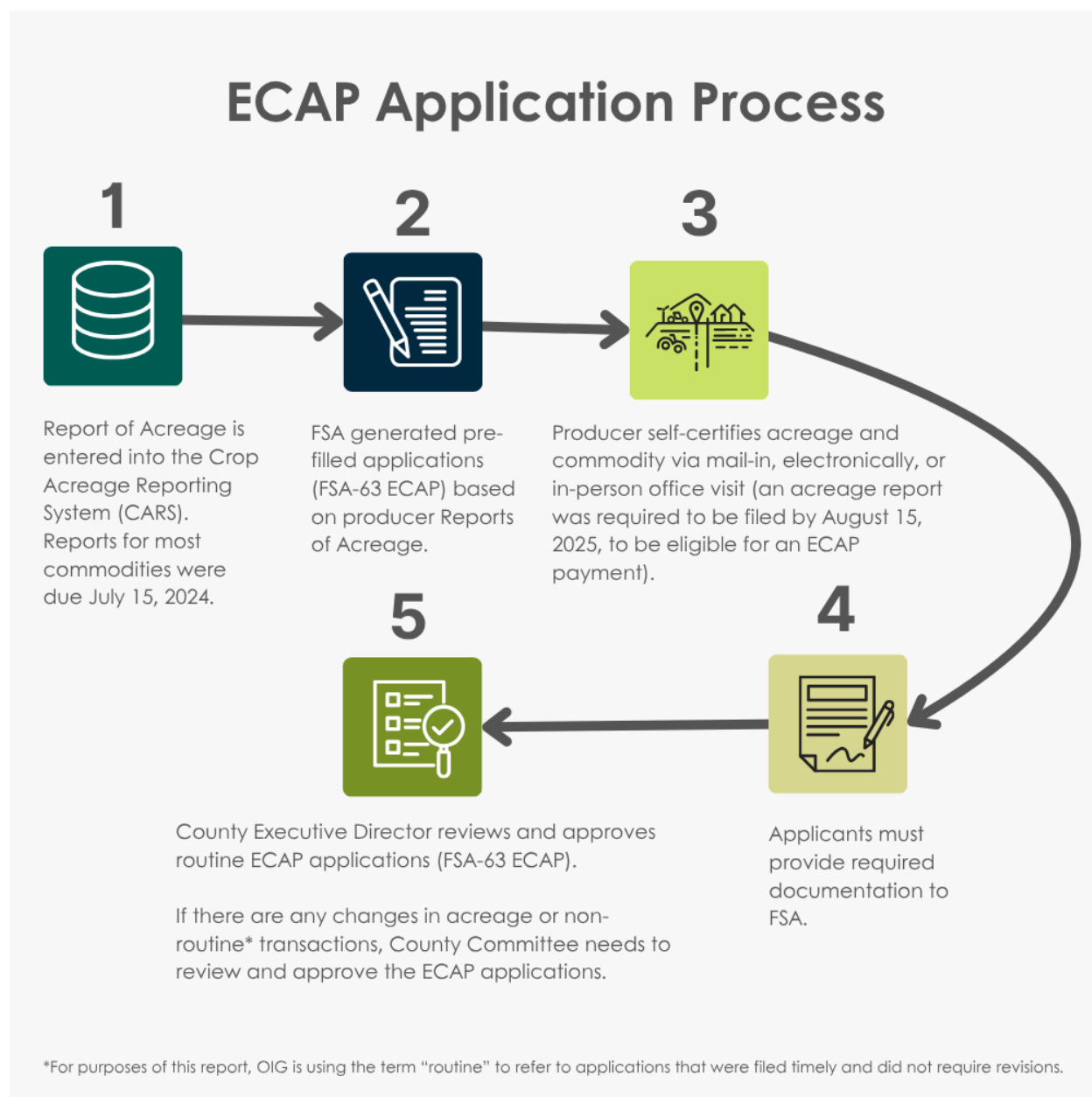


Figure 2: ECAP Application Process. Figure by the Office of Inspector General (OIG).

To calculate a producer’s ECAP payment, FSA multiplied the payment rate for an eligible commodity by the producer’s eligible acres of that eligible commodity (see Figure 3). FSA issued eligible ECAP payments as applications were approved. Initial ECAP payments were prorated by 85 percent to ensure that payments did not exceed the available funding. FSA began issuing a second payment in September 2025 equal to 14 percent of the gross ECAP payment to eligible producers, making the final payment factor 99 percent. Payments were automatically made to eligible producers with approved ECAP applications who received an initial payment.



Figure 3: ECAP Payment Calculation. Figure by OIG.

According to FSA, as of December 28, 2025, the agency had approved more than 565,000 applications and disbursed more than \$9.3 billion in ECAP funding.

Objective

Our objective was to assess the accuracy of a selected sample of the FSA’s ECAP applications for commodity producers.

Overall Conclusion

Overall, we determined that our nonstatistical sample of ECAP applications contained accurate information. We found the required documentation for producers in the application files and were able to reconcile and validate most of the information using documents already in the application files.

While we were able to validate the commodity certified by the producers, obtaining such documentation was not part of FSA's ECAP application process for routine applications.⁹ Therefore, we determined FSA could further strengthen the agency's oversight procedures over producer self-certified commodity information, as discussed in Finding 1.

⁹ For purposes of this report, OIG is using the term "routine" to refer to applications that were filed timely and did not require revisions.

Finding 1: FSA Needs Additional Controls Over Self-Certified Routine Commodity Data

FSA did not establish procedures to validate commodity information used to determine payment amounts for 96 percent of the pre-filled, producer self-certified ECAP applications. This occurred because FSA considered the risk of improper¹⁰ payments for routine applications low. Without sufficient processes to validate self-certified commodity information, more than 543,000 applications were vulnerable to potential improper payments.¹¹

The Agriculture Improvement Act of 2018 states that USDA shall 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.¹²

As noted in the Background section of this report, the ECAP payment rate for different commodities varies. For example, the rate for corn is higher than the rate for soybeans, which is why accurate commodity information is important when calculating ECAP payments. However, during our inspection, we discovered that FSA corroborated commodity information for only 4 percent of the more than 565,000 ECAP applications approved during our scope period. We learned that FSA limited its validation of commodity information to producers who late-filed or changed information, such as acreage on the pre-filled applications the agency provided to them.

FSA's late-filed or changed application reviews were based on the risk assessment¹³ the agency performed as part of its oversight of ECAP. Specifically, the agency formally assessed program risks, such as pre-payment verification and program implementation. As a result of this assessment, FSA implemented multiple controls to mitigate those risks, such as training, late-filed reviews, and post-payment reviews.¹⁴ However, we found that these post-payment reviews did not verify applicant's commodity information to help mitigate improper payments.

¹⁰ Because ECAP was a new program, no improper payment rate for the program has been determined.

¹¹ The ECAP software application does not determine or store a value if there was a late filed or revised acreage report. In January 2026, FSA ran an analysis to determine an estimate of the number of producers who had a revision or late-filed ECAP applications. Based on data obtained from FSA, 22,168 applications either had acreage changes or contained late-filed acreage reports as of January 16, 2026. According to FSA's publicly available ECAP Dashboard, the agency approved a total of 565,460 ECAP applications as of December 28, 2025. This means that there were an estimated 543,292 routine ECAP approved applications, or more than 96 percent of the total ECAP approved applications.

¹² Agriculture Improvement Act of 2018, Pub. L. 115-334, 132 Stat. 4526, Section 1705 (2018).

¹³ FSA completed an Internal Control Plan Risk in May 2025. The purpose of the Internal Control Plan was to provide a program overview, outline the program phases, and to establish FSA internal controls and integrity activities for ECAP. As part of the Internal Control Plan, a risk and internal control matrix was developed that was used to document the risks and internal controls for the proper oversight of the program.

¹⁴ Payment reviews for ECAP payments were conducted at three levels: (1) County Executive Director; (2) District Director; and (3) State Office. The County Executive Director and District Director payment reviews took place once five ECAP payments were made by an FSA Service Center and the State Office review took place after completion of the County Executive Director and District Director payment reviews. The payment reviews focused on ensuring applications were signed by the appropriate person and eligibility documentation was in the producer's file. These reviews did not include a review ensuring the producer's commodity self-certification was accurate.

Since FSA is responsible for establishing procedures to ensure integrity in its programs, we asked FSA officials about their validation process for the remaining 96 percent of ECAP applications, hereinafter referred to as routine applications.¹⁵ FSA officials stated the risk of routine applications not being accurate was low and did not warrant further validation procedures because of the following:

- Acreage and commodity reporting was done for most crops in July 2024, several months prior to ECAP's inception in December 2024. Therefore, the risk a producer improperly inflated acreage and commodity on routine applications was low.
- FSA relied on locally elected County Committees,¹⁶ generally consisting of three local producers who meet once per month to review and approve FSA program applications. FSA considers County Committees to be knowledgeable about local producers, especially larger producers, and to have the authority to question any program application, including scheduling a farm visit, if they see something suspicious.
- All information provided to FSA for program eligibility and payment calculation purposes is subject to spot checks.¹⁷ However, according to an official at the FSA National Office, no spot checks occurred in 2024 that focused on either acreage or commodities reported from the FSA-578, Report of Acreage.¹⁸

While we acknowledge FSA's reasons, we found FSA did not formally consider, assess, and document the full risk of improper payments related to these routine applications to support its decision that the risk was low and no additional controls were needed. For example, FSA pre-filled the commodity information for these routine applications from producer self-certified data. However, FSA did not evaluate in its risk assessment the residual or inherent risk of using the self-certified information, as the commodity being reported by a producer may not be what was planted by a producer. FSA also did not consider recent OIG and Government Accountability Office reports describing issues with past producer information across USDA's farm programs and disaster assistance. For example:

¹⁵ For purposes of this report, OIG is using the term "routine" to refer to applications that were filed timely and did not require revisions.

¹⁶ County Committees were authorized by Congress in 1935. Every FSA office in the country is required by law to have a county committee, and they are made up of local producers who are elected by local producers. They help make determinations on programs such as disaster assistance, hiring decisions, and assist with outreach. They also ensure the fair and equitable administration of FSA farm programs in their counties and are accountable to the Secretary of Agriculture.

¹⁷ According to ECAP's Notice of Funds Availability. The Notice of Funds Availability is an announcement in the Federal Register that announced the funding for ECAP.

¹⁸ According to OIG Inspection Report 03801-0001-23, *Farm Service Agency Self-Certification Process*, 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.

- Prior OIG audits found producer records did not always fully support the amounts claimed on their applications for assistance,¹⁹ and some producers who self-certified their losses were ineligible, which led us to question their payments.²⁰
- A Government Accountability Office report noted self-certification can increase the risk of fraud, which may ultimately reduce the total amount of funds available to eligible individuals and businesses.²¹

By not including past oversight results as part of its risk assessment process or reviewing a sample of applications to test its risk assertion, FSA missed an opportunity to strengthen ECAP payment integrity.

Overall, we recognize that FSA implementing other controls early on for ECAP was a positive step. According to FSA officials, post-program reviews will be part of their oversight activities. However, as of December 2025, FSA had not determined the timeline and content for these reviews. In addition to FSA's noted plans, we offer the following recommendations to help FSA enhance payment integrity for the 96 percent approved ECAP applications and future programs.

Recommendation 1

Develop and implement oversight activities for ECAP to provide reasonable assurance that self-certified commodity information for routine applications is accurate.

Agency Response

FSA agreed with our recommendation and developed and implemented oversight activities for ECAP. FSA is currently in the process of conducting ECAP producer spot checks to verify acreage certified to by ECAP producers prior to the start of the program. Amendment 3 to handbook 1-ECAP was issued to county offices on April 21, 2026, providing instructions on completing the spot checks. The risk-based spot check sample includes routine applications that have approved ECAP applications. The review of those applications will use specific questions to validate self-certified commodity information (see Exhibit 15 of Amendment 3). This process will identify applications where the acreage certification could not be supported. Results of this review will help determine the need for additional reviews if widespread discrepancies in producer acreage certifications are discovered. As of May 28, 2026, 22 percent of spot checks have been completed and submitted back to the National Office.

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

¹⁹ Audit Report 03601-0003-31, *Market Facilitation Program*, Mar. 2022, <https://usdaoig.oversight.gov/sites/default/files/reports/2025-09/03601-0003-31FR508FOIA.pdf>.

²⁰ Audit Report 03702-0001-23, *2017 Emergency Assistance for Honeybee Claims*, Sept. 2020, https://usdaoig.oversight.gov/sites/default/files/reports/2025-09/03702-0001-23_FR_09282020.pdf.

²¹ Government Accountability Office, *A Framework for Managing Improper Payments in Emergency Assistance Programs*, GAO-23-105876, (July 2023), <https://www.gao.gov/assets/gao-23-105876.pdf>.

OIG Position

We accept management decision for this recommendation. For Final Action, FSA needs to provide the Office of the Chief Financial Officer with evidence of Amendment 3 to handbook 1-ECAP that was issued to county offices on April 21, 2026, providing instructions on completing the spot checks.

Recommendation 2

Document the agency's program risk assessment process to ensure the agency considers and validates risks related to the accuracy of self-certified information on pre-filled applications.

Agency Response

FSA agreed with our recommendation and will document the program risk assessment process to ensure the agency considers and validates risks related to the accuracy of self-certified information on pre-filled applications.

Farm Production and Conservation's Performance, Accountability, and Risk Division is the lead agency for program risk assessments and follows the process documented in the Office of Management and Budget guidance. The Performance, Accountability, and Risk Division provides the risk assessment template for FSA to complete and FSA returns for evaluation to determine whether a program is susceptible to significant improper payments.

In addition, FSA will take the following internal steps to ensure that risks associated with self-certified information on pre-filled applications are formally incorporated into program-level internal control processes: (1) revise the Internal Control Plan and Risk Matrix templates to ensure programs assess and document risks related to self-certified application information, as applicable, along with the controls used to mitigate these risks as a requirement for completion; and (2) update the 1-IA Handbook to incorporate, as part of program-level risk and internal control activities, the requirement for programs to assess and evaluate program risks, to include the risk of self-certified information.

FSA provided an estimated completion date of May 31, 2027.

OIG Position

We accept management decision for this recommendation. For Final Action, FSA needs to provide the Office of the Chief Financial Officer with evidence of the following:

- Revisions made to the Internal Control Plan and Risk Matrix templates assessing and documenting risks related to self-certified application information, as applicable, along with the controls used to mitigate these risks as a requirement for completion.

- Updates made to the Integrity and Accountability in FSA Programs Handbook (1-IA Handbook) the requirement for programs to assess and evaluate program risks, to include the risk of self-certified information, including that risks must be identified and considered as part of FSA's internal control processes.

Scope and Methodology

We conducted this inspection to assess the accuracy of a selected sample of the FSA’s ECAP applications for commodity producers. We performed our fieldwork virtually with FSA National Safety Net Division officials and visited the FSA Iowa State Office and three selected local FSA county offices in Iowa (Boone County, Marshall County, and Wright County). We performed our inspection fieldwork from May 2025 to April 2026. We discussed the results of our inspection with FSA national officials on May 12, 2026, and included their comments, as appropriate.

The scope of our inspection was FSA’s ECAP applications received and payments made during calendar year 2025. To select our sample, we obtained the universe of ECAP approved applications and payments disbursed, as of May 20, 2025, and identified a total of 502,384 approved applications and more than \$7.6 billion in payments.²²

We nonstatistically selected the FSA Iowa State Office for review, primarily because of the total amount of ECAP payments issued and acreage differences between CARS and the ECAP information systems. The CARS and the ECAP information systems should contain identical information, so we included differences in acreages reporting and commodities as part of the criteria we used to select our nonstatistical sample of a State Office to visit. This was done to determine where the most discrepancies occurred and as part of our review, to determine the reason for those discrepancies between the information systems. We nonstatistically selected three counties for reviews, primarily based on acreage differences between information systems. We also utilized the total occurrences of acreage reporting differences between CARS and the ECAP information systems at counties in Iowa as criteria for selecting our nonstatistical sample. We selected five ECAP applications for review at each of the county offices based primarily on the size of payment, the method the producer submitted the application (electronic, in-person, etc.), and whether there was an acreage difference between CARS and the ECAP information systems.

To accomplish our inspection objective, we:



Reviewed applicable laws, regulations, and agency policies, and procedures related to ECAP.



Interviewed Iowa FSA State and local county officials responsible for implementing ECAP, approving applications, and providing oversight of the program.



Interviewed FSA national officials responsible for the administration and oversight of the program.



Determined the oversight responsibilities of the FSA National Office, FSA State offices, and county offices, as well as the types of ECAP reviews conducted.

²² As of December 28, 2025, FSA reported that the agency approved a total of 565,460 ECAP applications. We used this latest information for purposes of our finding.



Observed a walkthrough of the application process with FSA officials to gain an understanding of the information system used for generating the pre-filled applications and the controls associated with the pre-filled applications.

We did not independently review or assess the agency's information systems; therefore, we make no representation regarding the adequacy of the agency's computer systems, 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

CARS.....	Crop Acreage Reporting System
ECAP.....	Emergency Commodity Assistance Program
FSA.....	Farm Service Agency
OIG	Office of Inspector General
USDA.....	U.S. Department of Agriculture

**Farm Service Agency's
Response to Inspection Report**



DATE: June 2, 2026

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

THROUGH: /s/ Jared C. Hagert
Deputy Administrator for Farm Programs (DAFP)

FROM: /s/ William "Bill" Beam
Administrator

SUBJECT: Response to Recommendations in OIG Engagement No. 03801-0003-41

The Farm Service Agency's (FSA) DAFP submits the following response to the recommendations in the Office of Inspector General's (OIG) engagement number 03801-0003-41, *Assessment of Farm Service Agency's Applications for the Emergency Commodity Assistance Program*.

Recommendation 1

Develop and implement oversight activities for ECAP to provide reasonable assurance that self-certified commodity information for routine applications is accurate.

Agency Response

Agree with recommendation: Yes

Agree with monetary results: N/A

In response to this recommendation, the agency developed and implemented oversight activities for ECAP. FSA is currently in the process of conducting ECAP producer spot checks to verify acreage certified to by ECAP producers prior to the start of the program. Amendment 3 to FSA handbook 1-ECAP was issued to county offices on April 21, 2026, providing instructions on completing the spot checks. The risk-based spot check sample includes routine applications that have approved ECAP applications. The review of those applications will use specific questions to validate self-certified commodity information (see Exhibit 15 of Amendment 3). This process will identify applications where the acreage certification could not be supported. Results of this review will help determine the need for additional reviews if widespread discrepancies in producer acreage certifications are discovered. As of May 28, 2026, 22 percent of spot checks have been completed and submitted back to the National Office.

Estimated Completion Date: September 30, 2026

Recommendation 2

Document the agency's program risk assessment process to ensure the agency considers and validates risks related to the accuracy of self-certified information on pre-filled applications.

Agency Response

Agree with recommendation: Yes

Agree with monetary results: N/A

In response to this recommendation, the agency will document the program risk assessment process to ensure the agency considers and validates risks related to the accuracy of self-certified information on pre-filled applications.

Farm Production and Conservation's Performance, Accountability, and Risk (PAR) Division is the mission area lead for program risk assessments and follows the process documented in the Office of Management and Budget's OMB Circular A-123 Appendix C (M-21-19), Requirements for Payment Integrity Improvement, to conduct program risk assessments for all Phase 1 programs on a 3-year cycle. PAR provides the risk assessment template for FSA to complete and FSA returns for evaluation. These program risk assessments are reviewed by the USDA Office of the Chief Financial Officer, which determines whether an FSA program moves into Phase 2 based on identified factors and whether the program is susceptible to significant improper payments.

In addition, FSA will take the following internal steps to ensure that risks associated with self-certified information on pre-filled applications are formally incorporated into program-level internal control processes:

- Revise the Internal Control Plan and Risk Matrix templates to ensure programs assess and document risks related to self-certified application information, as applicable, along with the controls used to mitigate these risks as a requirement for completion. Embedding this requirement in the standardized template will ensure consistent identification and documentation of this risk across FSA programs.
- Update the 1-IA Handbook to incorporate, as part of program-level risk and internal control activities, the requirement for programs to assess and evaluate program risks, to include the risk of self-certified information. This update will provide instructions that risks must be identified and considered as part of FSA's internal control processes.

These internal actions will establish a clear and repeatable approach for identifying and documenting self-certification risks across FSA programs.

Estimated Completion Date: May 31, 2027

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