



U.S. Department of Agriculture
Office of Inspector General



IMPORTANT NOTICE

This report contains sensitive information that has been redacted for public release due to privacy concerns.

Meat and Poultry Processing Expansion Program—Oversight of Grant Recipients' Use of Funds

Inspection Report 34801-0001-21

OIG reviewed the Rural Business-Cooperative Service's internal controls over the Meat and Poultry Processing Expansion Program grant recipients' use of funds.

OBJECTIVE

Our objective was to determine whether RBS implemented oversight controls to ensure MPPEP grantees used funds in accordance with Federal and program requirements.

REVIEWED

We reviewed the applicable Federal regulation, program guidance, the MPPEP Phase I Request for Applications, and grant documentation. Additionally, we reviewed our prior audit report, *Controls Over the Meat and Poultry Processing Expansion Program Award Process (Phase I)* (34601-0001-21) to gain an understanding of the previous findings and recommendations. We also interviewed an RBS official responsible for administering MPPEP.

RECOMMENDS

We recommend that RBS develop, implement, and document key internal control activities to ensure RBS: (1) conducts and documents the results of annual onsite reviews to ensure grantees follow required regulations; and (2) approves reimbursement requests for grantees who requested reimbursement for expenses prior to the date the Financial Assistance Agreement was executed.

WHAT OIG FOUND

The Rural Business-Cooperative Service (RBS) administers the Meat and Poultry Processing Expansion Program (MPPEP) which encourages competition and sustainable growth in the United States meat processing sector while enhancing supply chain resilience. MPPEP provides grants to assist eligible meat and poultry processors expand their capacity. Through MPPEP Phase I, RBS awarded 35 grants, totaling more than \$208 million, as of April 2024.

We found that RBS did not design and implement an effective internal control system over the MPPEP Phase I post-award process to ensure grantees used funds as required. Specifically, RBS did not design control activities to ensure compliance with annual onsite reviews and approval of pre-award expenses. This occurred because RBS prioritized awarding MPPEP grants quickly over establishing documented controls. As a result, there is reduced assurance that MPPEP grantees are properly expending funds in accordance with Federal and program requirements, resulting in more than \$208 million in questioned costs.

RBS generally agreed with our finding and recommendations but disagreed with the questioned costs. RBS requested that we consider revising our questioned costs to account for the 14 awards that required an amended Financial Assistance Agreement. We determined that RBS' efforts do not warrant a revision to our questioned costs because, RBS lacked an effective internal control system during our inspection scope to provide reasonable assurance that program officials properly oversaw grantees' use of funds. As a result, the questioned costs reported reflect the risk associated with not designing an internal control system.



OFFICE OF INSPECTOR GENERAL

United States Department of Agriculture



DATE: December 23, 2024

INSPECTION

NUMBER: 34801-0001-21

TO: Betsy Dirksen Londrigan
Administrator
Rural Business-Cooperative Service

ATTN: LeRoy Garcia
Chief of Staff
Rural Business-Cooperative Service

FROM: Janet Sorensen
Assistant Inspector General for Audit

SUBJECT: Meat and Poultry Processing Expansion Program—Oversight of Grant Recipients' Use of Funds

This report presents the results of our inspection of Meat and Poultry Processing Expansion Program—Oversight of Grant Recipients' Use of Funds. 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 the two 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

Background

The Meat and Poultry Processing Expansion Program (MPPEP) was authorized by Section 1001(b)(4) of the American Rescue Plan Act.¹ The U.S. Department of Agriculture (USDA) Rural Development designed MPPEP to encourage competition and sustainable growth in the United States meat processing sector and to help improve supply chain resiliency. MPPEP's purpose is to provide grants to help eligible meat and poultry processors expand their capacity to help improve supply chain resiliency in response to the coronavirus disease 2019 (COVID-19) pandemic.² The Rural Business-Cooperative Service (RBS) administers MPPEP.



Figure 1: Photo Depicts a Poultry Grading Facility, September 22, 2022. USDA Photo by Rene Carranza. It Does Not Depict Any Particular Audit, Inspection, or Investigation in This Report.

On February 24, 2022, the MPPEP Phase I Request for Applications (RFA) was published.^{3,4,5} According to the RFA, the primary goal of MPPEP was to provide more and better processing options to producers as soon as possible. Eligible applicants for MPPEP Phase I included sole proprietor businesses or other business entities engaged or proposing to engage in meat and poultry processing, including, but not limited to, Tribes and Tribal entities, for-profit entities,

¹ Pub. L. No. 117-2, 135 Stat. 10 (Mar. 11, 2021).

² COVID-19 is an infectious disease caused by a newly discovered coronavirus. On January 31, 2020, the Secretary of Health and Human Services declared a public health emergency for the United States, retroactive to January 27, 2020. On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic.

³ Office of Management and Budget (OMB) 0570-0079, Fiscal Year 2022 Meat and Poultry Processing Expansion Program (MPPEP) Request for Applications, RD-RBS-22-01-MPPEP (Apr. 8, 2022).

⁴ The original RFA was published on February 24, 2022. RBS updated the RFA with necessary clarifications to assist in applying for the program based upon feedback and questions from stakeholders.

⁵ The RFA included pertinent information, including: (1) the purpose of the program; (2) available funding; (3) application and submission requirements; (4) project evaluation criteria; and (5) the application review and selection process. Additionally, the RFA included post-award information, such as reporting requirements and grant disbursement.

non-profit entities, and State or local Government entities. The applicants' meat and poultry processing facilities must be physically located and operated in the United States or its territories. Applicants that are nationally dominant in beef, pork, chicken, or turkey processing are ineligible for MPPEP. The maximum award for MPPEP Phase I was \$25 million or 20 percent of total project costs, whichever was less; there was no minimum award.

Once the applicants are selected for a grant award, a Financial Assistance Agreement is executed between the RBS State Office and the grant recipient.⁶ The RBS State Office administers the grant after the Financial Assistance Agreement is signed. Once the project begins, the grant recipient is required to submit quarterly project performance and financial status reports. For grant recipient reimbursement options, see Figure 2.

The grant recipient is also required to submit a final project and financial status report within 120 days after the expiration or termination of the grant. Additionally, the grant recipient is required to submit an outcome project performance report that should describe the outcomes in expanding processing capacity identified in the Financial Assistance Agreement. This report is due on February 28 after the first full year following the year in which the expansion project was completed.

Through MPPEP Phase I, RBS obligated more than \$208 million to 35 grantees.⁷

Prior Office of Inspector General (OIG) Audit

In March 2024, OIG issued audit report, *Controls Over the Meat and Poultry Processing Expansion Program Award Process (Phase I)* (34601-0001-21).⁸ The audit objectives were to evaluate the internal controls established by RBS for administering the pre-award process for MPPEP and assess the program's policies and procedures. Specifically, we were to determine whether RBS properly selected the MPPEP applications and determined award amounts based on the established criteria. We found that RBS did not develop, document, and implement an effective internal control system over the MPPEP Phase I pre-award process to ensure applications were consistently reviewed and evaluated against the established criteria. To address this issue, we recommended that RBS develop an internal control best practice guide for grants that it can use to quickly establish an internal control system that meets the requirements for an

A grant recipient has two options for reimbursement:

- (1) grant funds can be disbursed in full after the project is completed, or
- (2) grant funds can be disbursed on a reimbursement basis through 90 percent of the grant disbursement with requests being no more frequent than monthly. The final 10 percent of grant funds will be held until construction or installation of the project is completed and a valid grant of inspection is provided to RBS.

Figure 2: Grant Recipient Reimbursement Options.

⁶ The Financial Assistance Agreement is an agreement between the Agency and the grant recipient setting forth the provisions under which the grant will be administered.

⁷ RBS originally awarded 36 grantees; however, one grantee closed their business resulting in RBS de-obligating the grantee's funds.

⁸ Audit Report 34601-0001-21, *Controls Over the Meat and Poultry Processing Expansion Program Award Process (Phase I)*, Mar. 2024.

internal control system as outlined in the Government Accountability Office's (GAO) *Standards for Internal Control in the Federal Government*.⁹ RBS concurred with the finding and agreed to implement the recommendation by January 3, 2025.

Objective

Our objective was to determine whether RBS implemented oversight controls to ensure MPPEP grantees used funds in accordance with Federal and program requirements.

⁹ GAO, *Standards for Internal Control in the Federal Government*, GAO-14-704G (Sept. 2014).

Finding 1: RBS Did Not Implement an Effective Internal Control System Over the MPPEP Phase I Post-Award Process

We found that RBS did not design and implement an effective internal control system over the MPPEP Phase I post-award process to ensure grantees used funds according to the terms and conditions of the grants. This occurred because RBS prioritized awarding MPPEP grants quickly and did not establish and document control activities to ensure program officials comply with the requirements RBS established to oversee grantees' use of funds. As a result, there is reduced assurance that MPPEP grantees are properly expending funds in accordance with Federal and program requirements, resulting in more than \$208 million¹⁰ in questioned costs.

The Federal Managers' Financial Integrity Act requires Federal Executive Branch entities to establish internal controls in accordance with *Standards for Internal Control in the Federal Government*.^{11 12} The purpose of an internal control system is to provide reasonable assurance that an entity's objectives will be achieved. According to these standards, Federal agencies are required to design and implement the control activities necessary to achieve agency objectives and comply with applicable regulations. These activities must be documented to demonstrate the internal control system's design, implementation, and operating effectiveness.

RBS quickly implemented MPPEP Phase I to provide producers with more and better processing options that would help improve supply chain resiliency and prioritized awarding MPPEP grants as soon as possible in response to the COVID-19 pandemic. However, we determined that RBS did not design and implement an internal control system over the MPPEP Phase I post-award process to provide reasonable assurance that the program funds, totaling more than \$208 million, were used in accordance with Federal and program requirements. Specifically, we found that RBS did not design control activities to provide reasonable assurance that program officials complied with the requirements it established to conduct annual onsite reviews and approve pre-award expenses.

Annual Onsite Reviews

The RFA and Financial Assistance Agreement that RBS established for MPPEP required RBS to conduct onsite reviews at least annually for all projects during each project's period of performance.¹³ However, we determined that 14 out of 20¹⁴ grantees did not have an annual onsite review, as required. Although RBS established a requirement to conduct annual onsite reviews of MPPEP grantees, RBS did not design and implement control activities. Specifically, RBS did not develop policies and procedures to document who should conduct the onsite reviews and how the onsite reviews should be conducted,

¹⁰ Through MPPEP Phase I, RBS obligated more than \$208 million to 35 grantees.

¹¹ 31 United States Code (U.S.C.) § 3512(c)-(d).

¹² GAO, *Standards for Internal Control in the Federal Government*, GAO-14-704G (Sept. 2014).

¹³ The period of performance is the total estimated time interval between the start of an initial Federal award and the planned end date, which may include one or more funded portions or budget periods.

¹⁴ Of the 27 grants with an executed Financial Assistance Agreement, we determined that 20 grantees should have had an annual onsite review as of March 31, 2024.

to ensure its officials met the requirement RBS established in its RFA and Financial Assistance Agreement. Site visits play a crucial role in monitoring grant programs, allowing agencies to identify risks, issues, and potential fraud or abuse. By actively monitoring projects, agencies can promptly address problems and safeguard taxpayer dollars. The RBS National office official stated that RBS will remind the State Offices of the requirement to conduct annual onsite reviews for all projects.

Approval of Pre-Award Expenses

According to the RFA, reimbursement for eligible expenses that grantees incur 90 days prior to an executed Financial Assistance Agreement may be allowed with agency approval. For all three grants we selected for review, we found that the State Office reimbursed expenses occurring 90 days prior to an executed Financial Assistance Agreement without agency approval. Although RBS established a requirement for the agency to approve the reimbursement of expenses that grantees incurred 90 days prior to an executed agreement, RBS did not develop processes to ensure prior approval for these expenses occurred. Establishing processes to ensure prior approval for expenses occurring prior to an executed agreement will help prevent unauthorized spending and ensure transparency. An RBS National office official agreed that the selected projects did not have the required approval to allow for pre-award costs to be reimbursed and stated RBS would update the Financial Assistance Agreements' period of performance to reflect the 90-day pre-award period. Additionally, RBS stated it polled the State Offices regarding pre-award costs for all grant funds and will update any Financial Assistance Agreement to reflect the 90-day period within the period of performance.

While we acknowledge the importance of RBS prioritizing awarding MPPEP grants timely, the agency needed to design and implement an internal control system over MPPEP Phase I grantees' use of funds to ensure grantees used funds in accordance with Federal and program requirements. In the absence of oversight controls such as conducting onsite reviews and developing processes to ensure prior approval of pre-award expenses occurred, RBS does not have reasonable assurance that its MPPEP grantees properly expended funds, which totaled more than \$208 million in questioned costs.

Overall, RBS officials agreed that an effective internal control system should have been established over the MPPEP post-award process. Implementing the corrective actions recommended below should help RBS oversee its MPPEP grants and ensure grantees properly expend funds by strengthening the design and implementation of its oversight controls, as outlined in the recommendations.

Recommendation 1

Develop, implement, and document key internal control activities RBS identifies as necessary to ensure RBS State Offices are conducting and documenting the results of annual onsite reviews to ensure the grantee follows Federal regulations and the terms and conditions of the grants.

Agency Response

RBS concurred with this recommendation. RBS stated it will implement a three-part strategy for addressing this deficiency that includes: (1) reminding the State Offices of the requirement to conduct annual onsite reviews; (2) developing a site visit report template with instructions to use while conducting annual onsite reviews; and (3) developing additional language to be included in the MPPEP Internal Control Review Guide.

RBS provided an estimated completion date of November 30, 2025.

OIG Position

We accept management decision on this recommendation.

Recommendation 2

Develop, implement, and document key internal control activities RBS identifies as necessary to ensure RBS State Offices approve reimbursement requests for grantees who requested reimbursement for expenses prior to the date the Financial Assistance Agreement was executed.

Agency Response

RBS disagreed with how this recommendation was written and suggested rewording the recommendation. However, RBS stated they will implement a three-part strategy for addressing this deficiency that includes: (1) reviewing each MPPEP award to determine if pre-award costs were allowable and granting prior approval retroactively; (2) executing all but one FAA amendment to include the pre-award costs in the period of performance; and (3) developing additional language to be included in the MPPEP Internal Control Review Guide.

RBS provided an estimated completion date of November 30, 2025.

OIG Position

We disagree with the wording change to the recommendation. However, the Agency Corrective Action plan addresses the recommendation as written by OIG. Therefore, we accept management decision on this recommendation.

Regarding management's disagreement with the total questioned costs, as noted in the finding, we acknowledged that RBS reported that they have taken action to address our recommendations. However, we determined that RBS' efforts do not warrant a revision to our questioned costs because, during the scope our inspection, RBS did not design and implement an effective internal control system to provide reasonable assurance that program officials complied with the requirements it established to oversee grantees use of funds. As a result, we believe the questioned costs reported reflect the risk associated with not designing an internal control system.

Scope and Methodology

We conducted our inspection to determine whether RBS implemented oversight controls to ensure MPPEP grantees used funds in accordance with Federal and program requirements. The scope of our inspection covered grants awarded for MPPEP Phase I from fiscal year 2022 through March 31, 2024. As of April 2024, RBS obligated 35 MPPEP Phase I grants, totaling more than \$208 million. We non-statistically selected three grant projects to review that included two that were ongoing and one that was closed out.

We conducted our fieldwork from February 2024 through September 2024. We discussed the results of our inspection with RBS officials on October 4, 2024, and included their responses, as appropriate.

To accomplish our inspection objective, we:



Reviewed applicable Federal regulation, program guidance, and the MPPEP Phase I RFA to gain an understanding of the internal controls designed and implemented for MPPEP grantees' use of funds.



Analyzed grant documentation, including Financial Assistance Agreements and reimbursement invoices, for three grantees to determine whether the costs for reimbursement were in compliance with Federal and program requirements.



Interviewed an RBS official responsible for administering the MPPEP Phase I grants to identify the internal controls in place to ensure compliance with Federal and program requirements.



Reviewed OIG's prior audit report, 34601-0001-21,¹⁵ for the MPPEP Phase I pre-award process to gain an understanding of the previous findings and recommendations.

We assessed the internal controls deemed significant to our inspection objective, including, but not limited to, controls defined in GAO's *Standards for Internal Control in the Federal Government*.¹⁶ Specifically, we assessed the following components and underlying principles; see Figure 3 below. However, because our review was limited to the internal control components and underlying principles listed below, it may not have disclosed all internal control deficiencies that may have existed at the time of this inspection.

¹⁵ Audit Report 34601-0001-21, *Controls Over the Meat and Poultry Processing Expansion Program Award Process (Phase I)*, Mar. 2024.

¹⁶ GAO, *Standards for Internal Control in the Federal Government*, GAO-14-704G (Sept. 2014).

| Component | Principle |
|---------------------|--|
| Control Environment | The oversight body should oversee the entity's internal control system. |
| Control Environment | Management should establish an organizational structure, assign responsibility, and delegate authority to achieve the entity's objectives. |
| Risk Assessment | Management should define objectives clearly to enable the identification of risks and define risk tolerances. |
| Risk Assessment | Management should identify, analyze, and respond to risks related to achieving the defined objectives. |
| Risk Assessment | Management should consider the potential for fraud when identifying, analyzing, and responding to risks. |
| Risk Assessment | Management should identify, analyze, and respond to significant changes that could impact the internal control system. |
| Control Activities | Management should design control activities to achieve objectives and respond to risks. |
| Control Activities | Management should implement control activities through policies. |
| Monitoring | Management should establish and operate monitoring activities to monitor the internal control system and evaluate the results. |
| Monitoring | Management should remediate identified internal control deficiencies on a timely basis. |

Figure 3: Internal Controls Tested.

We conducted this inspection in accordance with the Council of the Inspectors General on Integrity and Efficiency's *Quality Standards for Inspection and Evaluation*.¹⁷ These standards require that we obtain sufficient and appropriate evidence to meet our inspection objective, support our finding, and provide a reasonable basis for our conclusions. We believe that the evidence obtained provides a reasonable basis for our conclusions.

¹⁷ Council of the Inspectors General on Integrity and Efficiency, *Quality Standards for Inspections and Evaluation* (Dec. 2020).

Abbreviations

| | |
|---------------|---|
| COVID-19..... | coronavirus disease 2019 |
| GAO..... | Government Accountability Office |
| MPPEP..... | Meat and Poultry Processing Expansion Program |
| OIG..... | Office of Inspector General |
| OMB..... | Office of Management and Budget |
| RBS..... | Rural Business-Cooperative Service |
| RFA..... | Request for Applications |
| U.S.C..... | United States Code |
| USDA..... | United States Department of Agriculture |

Exhibit A: Summary of Monetary Results

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

| Finding | Recommendation | Description | Amount | Category |
|----------------|-----------------------|--|----------------------|-------------------------------|
| 1 | 2 | RBS Did Not Implement an Effective Internal Control System Over the MPPEP Phase I Post-Award Process | \$208,285,667 | Questioned Costs, No Recovery |
| Total | | | \$208,285,667 | |

**Rural Business-Cooperative Services'
Response to Inspection Report**



Rural Development

Rural Business–
Cooperative Services

1400 Independence
Ave, SW
Room 4208-S
Washington, DC
20250

Date: November 26, 2024

**Inspection
Number:** 34801-0001-21

To: Brent Watson
Director
Office of Inspector General

From: Betsy Dirksen Londrigan /s/ Betsy Dirksen
Administrator
Rural Business-Cooperative Service

Subject: Meat and Poultry Processing Expansion Program – Oversight
of Grant Recipients' Use of Funds – Official Draft Report

Thank you for the opportunity to respond to the subject report. The Agency response specifically addresses:

- Concurrence or disagreement with the finding, recommendations, and monetary amounts in Exhibit A of the report; and
- The action planned or taken on each recommendation and the proposed or actual completion date for implementation of each action.

If you have any questions, please contact Amy Cavanaugh, Branch Chief, Direct Programs at amy.cavanaugh@usda.gov.

Finding 1

Rural Business-Cooperative Service (RBCS) Did Not Implement an Effective Internal Control System Over the MPPEP Phase I Post-Award Process

Agency Response to Finding 1

The Agency concurs with the finding.

Office of Inspector General Recommendation 1

Develop, implement, and document key internal control activities RBCS identifies as necessary to ensure RBS State Offices are conducting and documenting the results of annual onsite reviews to ensure grantees follow Federal regulations and the terms and conditions of the grants.

Agency Response to Recommendation 1

The Agency concurs with the recommendation.

Agency Corrective Action Plan for Recommendation 1:

RBCS will implement a three-part strategy for addressing this deficiency. The following actions have been planned or already taken:

- RBCS National office has reminded the State Offices of the requirement to conduct annual onsite reviews for all projects.
- Develop a site visit report template with instructions for State Office to utilize when the annual onsite review is conducted.
- Collaborate with the Rural Development Business Center's Office of Compliance to develop additional language to be included in the MPPEP Internal Control Review Guide that addresses the recommendation.

Estimated Completion Date: November 30, 2025

Office of Inspector General Recommendation 2

Develop, implement, and document key internal control activities RBCS identifies as necessary to ensure RBCS State Offices approve reimbursement requests for grantees who requested reimbursement for expenses prior to the date the Financial Assistance Agreement (FAA) was executed.

Agency Response to Recommendation 2

The Agency disagrees with the recommendation as written. In the draft report, OIG states that for the three grants selected for review, the State Office reimbursed expenses occurring 90 days prior to an executed FAA without agency approval. Therefore, the issue is not reimbursing the requests; rather, it is the required prior approval for pre-award costs. The Agency suggests rewording the recommendation to read as follows: Develop, implement and document key internal control activities RBCS identifies as necessary to ensure prior approval for allowable expenses occurring within the 90-day period prior to the date the FAA was executed. The Agency Corrective Action Plan that follows utilizes the reworded recommendation.

Agency Corrective Action Plan for Recommendation 2:

RBCS will implement a three-part strategy for addressing this deficiency. The following actions have been planned or already taken:

- Reviewed each MPPEP award by date to determine if pre-award costs were allowable and granted prior approval retroactively.

- Executed all but one FAA amendment to include the pre-award costs in the period of performance. The Agency will work to execute the final FAA amendment by the estimated completion date for the recommendation.
- Collaborate with the Rural Development Business Center's Office of Compliance to develop additional language to be included in the MPPEP Internal Control Review Guide that addresses the recommendation.

Estimated Completion Date: November 30, 2025

Monetary Amount in Exhibit A

The Agency disagrees with the monetary amount in Exhibit A, which is the total amount obligated for the program. As part of the review process, OIG determined that RBCS did not design control activities to provide reasonable assurance that program officials complied with the requirements it established to conduct annual onsite reviews and approve pre-award expenses. However, OIG also determined that 6 annual onsite reviews were conducted as required by the RFA and Financial Assistance Agreement for MPPEP. Additionally, there are 7 projects that do not have an executed FAA, so they are not out of compliance. Of the 35 MPPEP Phase I projects awarded, 14 had pre-award costs that were not included in the original FAA. Therefore, the Agency recommends that the questioned costs amount in Exhibit A be adjusted downward to the total cost for the 14 awards that required an amended FAA. The total cost for the 14 awards is \$124,172,076 (see attachment). Furthermore, now that RBCS has concluded its review and completed all but one required amendment to the award agreements, the agency confirms that regardless of the amount, these questioned costs are now considered allowable.

**MPPEP Phase I
Projects with Amended FAA**

| | | |
|--------------|--|----------------------|
| | | |
| | | |
| TOTAL | | \$124,172,076 |

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