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

James C. Miller
Administrator
Food and Nutrition Service

FROM: Steve Rickrode
Acting Assistant Inspector General for Audit

SUBJECT: Final Action Verification—*Food and Nutrition Service's Summer Food Service Program*

The Office of Inspector General (OIG) completed a final action verification of all 143 recommendations in 12 audit reports on the Food and Nutrition Service's (FNS) Summer Food Service Program (SFSP) (see Exhibit A for the list of reports). Our objective was to determine whether the documentation that FNS provided the Office of the Chief Financial Officer (OCFO) was sufficient to close the recommendations made in 12 of the SFSP reports with 143 recommendations. In addition, we expanded the scope of our engagement to determine how promptly FNS and the States implemented OIG's recommendations of the 12 reports included in the final action verification.

OCFO reported that it closed all 143 recommendations,¹ and we concur with this decision. In total, OIG identified \$2,101,713 of disallowed costs and FNS and the States were able to recover \$661,088 of those costs. Additionally, OIG identified and FNS and the States agreed at management decision to \$6,089,279 of funds to be put to better use. We determined that FNS provided sufficient documentation to OCFO to close all recommendations. However, more than 3 percent of the management decision² and 70 percent of the recommendations' corrective actions were not reached and implemented timely by FNS and the States. Corrective actions must be completed within 1 year of the management decision date or by the estimated completion date (ECD) agreed upon by agency management and OIG. OCFO implemented controls requiring agencies to request approval from OCFO for ECD revisions with justification

¹ OIG reviewed documentation from the Audit Follow-Up Tracking and Reporting Tool.

² *Management decision* is an agreement between agency management and OIG on the action(s) taken or to be taken to address a finding and recommendation cited in an audit report. The management decision must include the agreed-upon dollar amount affecting the recommendations and an estimated completion date unless all corrective action is completed by the time agreement is reached. USDA Departmental Regulation 1720-001, 6i, *Audit Follow-up and Management Decision* (Nov. 2, 2011).

for delays. However, OCFO was not able to provide OIG with documentation showing that 10 recommendations with revised ECDs were approved by OCFO.

Background

From fiscal years (FYs) 2017 through 2020, we made 143 recommendations in 12 audit reports to improve controls to strengthen FNS' SFSP (see Exhibit A). We determined that additional controls were needed to enhance SFSP's efficiency and effectiveness. Specifically, we found that FNS' State SFSP monitoring requirements did not include sufficient guidance to help State agencies ensure accurate sponsor program payments. Also, FNS' management evaluation process for SFSP was not sufficient to ensure State agencies provided adequate oversight. Additionally, States agencies needed to improve SFSP application processes to assess certain eligibility and program requirements before approving sponsor applications.

Moreover, sponsors and State agencies did not consistently identify unused SFSP reimbursements or ensure the funds were used for authorized purposes. OIG and FNS reached management decision on all recommendations through memorandums issued on various dates. These memorandums outlined the actions FNS and the States needed to implement to achieve final action¹ on the recommendations.

Agencies must reach management decisions on all findings and recommendations set forth in an audit report within 6 months after the issuance of an audit report.² In accordance with USDA Departmental Regulation 1720-001, OCFO has the responsibility to determine final action for recommendations where OIG has agreed to management decision. As such, OCFO evaluates agency-provided documentation to support planned corrective actions and to determine if final action has occurred. The corrective action associated with each management decision must be completed within 1 year of the management decision date or by the ECD as agreed to by agency management and OIG.³ To standardize the ECD revision process, OCFO implemented controls requiring agencies to request approval for ECD revisions with justification for delays.⁴

Scope and Methodology

The scope of this final action verification was limited to determining whether FNS' plan of action for all the recommendations in the audit reports was completed in accordance with the management decisions reached in the memorandums. Additionally, this final action verification included determining whether FNS reached management decision within 6 months of report issuance and final action within 1 year of the management decision date.

To accomplish our objectives, we reviewed documentation FNS submitted to OCFO, including, management decisions reached in the memorandums, ECDs, and final action documentation from the Audit Follow-Up Tracking and Reporting Tool to determine timeliness. We did not

¹ *Final action* is the completion of all actions that management has concluded, in its management decision, are necessary with respect to the findings and recommendations included in an audit report. USDA Departmental Regulation 1720-001, 6g (1), *Audit Follow-up and Management Decision* (Nov. 2, 2011), the Departmental Regulation in effect when management decisions were reached.

² Inspector General Act, 5 U.S.C. Appendix.

³ USDA Departmental Regulation 1720-001, *Audit Follow-up and Management Decision* (Nov. 2, 2011).

⁴ USDA OFCO *Revisions to Revised Estimated Completion Dates for Recommendations* (June 2022).

perform internal control testing or site visits to verify whether the initially identified deficiencies had been corrected. In addition, we did not provide an opinion on the results of the implementation or effectiveness of each recommendation. This final action verification was conducted in accordance with our internal guidance *Final Action Verification Guidance and Procedures*.⁵ As a result, this final action verification was not conducted in accordance with *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, or the *Quality Standards for Inspection and Evaluation*, issued by the Council of the Inspectors General for Integrity and Efficiency. However, before we performed this engagement, we determined that it would not impair our independence to perform audits, inspections, attestation engagements, or any other future or ongoing reviews of the subject.

Results of Final Action Verification

We determined that FNS provided sufficient documentation to OCFO to close the 143 recommendations we made in our 12 audit reports for FNS' SFSP. We also determined that all recommendations were closed and that corrective actions met the intent of the recommendation (see Exhibit B for a summary of the actions FNS took for each recommendation). However, we determined that FNS did not reach management decision for 5 (3 percent) of the 143 recommendations within the 6-month requirement. Specifically, 3 recommendations reached management decisions within 9 months, while 2 recommendations reached management decisions within 11 months (see Exhibit C).

Also, we determined that FNS and the States did not implement corrective actions for 101 (70 percent) of the 143 recommendations within the required 1-year final action period⁶ (see Exhibit D). Figure 1 summarizes the length of time to obtain final actions.

Final Action Time Period	Number of Recommendations
More than 1 year	42
2 years or more	40
3 years or more	19
Total	101

Figure 1: Length of Time to Obtain Final Actions. Figure by OIG.

In addition, we determined that FNS revised the ECD to reach final action for 93 of the 143 recommendations. FNS revised the ECD to reach final action because it had the ability to revise the ECD directly within the Audit Follow-up Tracking and Reporting system during the time OIG issued the 12 reports. However, in an effort to streamline and standardize the process

⁵ USDA OIG, *Final Action Verification Guidance and Procedures* (May 2019).

⁶ USDA Departmental Regulation 1720-001, *Audit Follow-up and Management Decision* (Nov. 2, 2011).

of ECD revisions, OCFO issued a memorandum,⁷ which states that any request by an agency to change the ECD must be approved by the OCFO Internal Controls Division Director. The agency request must contain a reason for delay selected in the After Audit Follow-up Tracking and Reporting system as well as a detailed justification. Although the ECDs were revised in the Audit Follow-Up Tracking and Reporting system, OCFO was not able to provide OIG with documentation or an explanation for the 10 recommendations with ECD revisions that were approved by OCFO (see Exhibit E). We do not have a recommendation to streamline and standardize the process for ECD revision. However, we strongly encourage FNS and OCFO ensure compliance with the ECD policy as they move forward with recommendations for other engagements. Assessing compliance with OCFO's policy could also be included in our future audit work.

As final action for the 143 recommendations was achieved, we do not have immediate recommendations, at this time, to impact the SFSP.

We informed FNS and OCFO officials of the results of this final action verification. The agencies provided comments on the issues addressed in the final action verification. In January 2025 and March 2025, FNS National officials stated that the high volume of recommendations required extensive communication with the impacted FNS Regional and State agencies to ensure the FNS National office received adequate documentation to support achievement of final action. In addition, FNS National officials stated that payment plans needed to be established and that proper debt management procedures were followed for some of the recommendations with questions cost, which often extends the timelines. Also, FNS National officials expressed that once they submitted the final actions to OCFO, they spent time answering in-depth questions to help the OCFO team understand the complexity of the supporting documentation for several recommendations. Furthermore, FNS National officials stated that beginning March 2020 through summer 2022, FNS was congressionally mandated to prioritize its response to the "COVID-19 public health emergency" in assisting States and local operators in providing nutrition and benefits to children nationwide. As a result, several recommendations were delayed as USDA FNS fulfilled its mission. In February 2025, OCFO stated that its system issues may have played a part in ECD approval documentation not being available to OIG.

cc: Agency Audit Liaisons

⁷ USDA, OFCO Implementation of Standardized Estimated Completion Date (ECD) Revision Request Form (June 2022).

Exhibit A: Total Recommendations

Table 1: Total Reports Reviewed, Number of Recommendations, and Date of Final Action.

Report Number	Report Title	Number of Recommendations	Final Action Date
27004-0001-23	<i>New York's Controls Over Summer Food Service Program</i> (September 2018)	18	07/30/2021
27004-0001-23(1)	<i>New York's Controls Over Summer Food Service Program – Interim Report</i> (November 2017)	3	07/18/2019
27004-0001-31	<i>Florida's Controls Over Summer Food Service Program</i> (September 2017)	24	10/27/2021
27004-0001-31(1)	<i>Florida's Controls Over Summer Food Service Program - Interim Report</i> (October 2017)	3	05/23/2019
27004-0001-41	<i>California's Controls Over Summer Food Service Program</i> (November 2018)	29	05/18/2022
27004-0001-41(1)	<i>California's Controls Over Summer Food Service Program-Interim Report</i> (September 2017)	2	02/14/2018
27004-0003-21	<i>SFP in Texas-Sponsor Costs</i> (March 2019)	19	12/30/2022
27004-0003-21 (1)	<i>Summer Food Service Program – Texas Sponsor Cost – Interim Report</i> (September 2017)	2	12/16/2021
27004-0004-21	<i>27004-0004-21 Texas' Controls Over SFP</i> (March 2019)	17	09/22/2023
27004-0004-21 (1)	<i>Texas' Controls Over SFP Interim Report</i> (September 2017)	5	09/20/2019
27601-0004-41	<i>FNS Controls Over Summer Food Service Program</i> (March 2018)	6	08/27/2020
27601-0005-41	<i>Consolidated Report of FNS and Selected State agencies controls over the SFP</i> (September 2020)	15	09/30/2024
Total	–	143	–

Exhibit B: Recommendations with Sufficient Documentation to Achieve Final Action

Tables 2 through 13 list the recommendations from the 12 SFSP audit reports that were included in the final action verification along with the actions taken by FNS.

Table 2: Audit Report 27601-0004-41, FNS Controls Over Summer Food Service Program (March 2018).		
Rec. No.	Recommendation	Action Taken
1	Modify the SFSP management evaluations (ME) review guidance to ensure MEs contain documentation to support reviewers' assessments that the State agency did or did not comply with SFSP administration and oversight requirements. The ME documentation should be presented in sufficient detail to allow FNS managers not associated with the review and external parties, such as OIG, to verify that the ME review was properly conducted and that its results are valid.	FNS modified its ME guidance documentation protocol and work paper management protocol to include instructions requiring ME reviewers to document occurrences of no findings or observations. The modification also included guidance for FNS managers and external parties to be able to verify that ME reviews were properly conducted and its results valid.
2	Develop procedures for FNS management to evaluate the ME review tests performed, the analysis conducted, and the basis for and accuracy of the ME reviewer conclusions and results using the ME reviewer documentation required as a result of Recommendation 1.	FNS developed procedures for management related to management controls, management review, and affirmative conclusion assessments.
3	Obtain a formal written legal opinion from the Office of the General Counsel (OGC) as to whether FNS has the legal authority to create nationwide waivers of SFSP regulations through policy memoranda in the absence of a State agency or sponsor written request, and without complying with the waiver application and documentation requirements set forth in Section 12(l) of the Richard B. Russell National School Lunch Act. This formal written legal opinion should clarify the authority FNS has and the process it must follow to waive regulations, and the documentation that the agency	FNS revised waiver protocols of SFSP regulations which were made in consultation with OGC. In addition, FNS developed a waiver review checklist with OGC approval.

Table 2: Audit Report 27601-0004-41, FNS Controls Over Summer Food Service Program (March 2018).		
Rec. No.	Recommendation	Action Taken
	should maintain to support waivers made.	
4	Review all policy memoranda that waived SFSP regulatory requirements nationwide to ensure SFSP policy direction aligns with and reflects current SFSP regulations.	FNS developed two memoranda rescinding a total of eight nationwide waivers of statutory and regulatory requirements in the SFSP.
5	After reviewing all SFSP waivers, identify those that should be formally incorporated into the SFSP regulations and establish timeframes to propose revisions to current program regulations. The timeframes should require publication of the proposed rule(s) within 1 year of management decision.	FNS developed two memoranda rescinding a total of eight nationwide waivers of statutory and regulatory requirements in the SFSP. In addition, FNS issued a proposed rule to codify several nationwide waivers and flexibilities that have supported State agencies and program operators by increasing efficiencies, reducing burden and redundancy, and strengthening program compliance and integrity.
6	Complete an SFSP risk assessment for improper payments taking into account the risk factors identified by the Office of Management and Budget (OMB) as likely to contribute to improper payments, such as the results of State, FNS, and OIG reviews; evidence of fraudulent activity; and inherent payment weaknesses discussed in this finding.	FNS completed an SFSP risk assessment with OMB-identified improper payment risk factors, which includes the results of State, FNS, and OIG reviews.

Table 3: Audit Report 27004-0001-23(1), *New York's Controls Over Summer Food Service Program – Interim Report* (November 2017).

Rec. No.	Recommendation	Action Taken
1	Ensure that the New York State Education Department (NYSED) officials require the sponsor to submit an action plan to correct food storage and temperature requirement deficiencies identified during the OIG August 1, 2017, site visit.	FNS ensured NYSED required the sponsor take immediate corrective action at the time of the review to correct all findings and ensured that all sites are in compliance. Additionally, the sponsor revised the standard operating procedures to ensure appropriate food ordering and food safety is in place at satellite sites. The procedures included monitoring via unannounced visits. The sponsor stated that it would annually review this procedure with staff and site personal. The sponsor notified NYSED that the site would not operate the SFSP in the future.
2	Ensure that NYSED officials require the sponsor, as part of its corrective actions, to ensure that all sites it operates are in compliance with State and local storage and temperature requirements.	FNS ensured NYSED provided training to all SFSP sponsors emphasizing the importance of adhering to Federal and State procedures in monitoring and managing daily meal counts to ensure sufficient meals are available to serve every child one meal and with limited leftovers. NYSED conducted additional monitoring of sites, and all sites were in compliance with State and local food storage requirements.
3	Ensure that NYSED officials monitor the site's correction of deficiencies and compliance with State and local food safety requirements.	FNS ensured NYSED conducted unannounced site visits at one of the sponsoring organization's sites to ensure compliance with the sponsor's standard operating procedures and to ensure compliance with State and local food storage and food temperatures. Key areas of issues identified by OIG were reviewed and no new findings were noted.

Table 4: Audit Report 27004-0001-23, <i>New York's Controls Over Summer Food Service Program</i> (September 2018).		
Rec. No.	Recommendation	Action Taken
1	Direct the State agency to strengthen and enforce State administrative review guidance. This could include: (1) suggest as a best practice, expanding the scope of reviews to include additional sites when issues are noted; (2) ensuring the use of proper procurement procedures; and (3) ensuring claim reimbursement levels are consistent with the type of sponsor/site.	FNS ensured NYSED updated its State administrative review guidance and site review protocols. NYSED provided evidence to support the additional training and guidance for staff and sponsors that incorporates the appropriate review of systems into monitoring.
2	Request the State agency to develop and implement procedures to document support for the basis of the review conclusions/decisions made by the State agency in administrative reviews.	FNS requested the NYSED to develop and implement procedures to document support for the basis of the review conclusions/decisions made by the State agency in administrative reviews. NYSED added additional sections to the Administrative Review Protocols and the Administrative Review Form to ensure reviews provide additional support. In addition, training was provided to the SFSP reviewers.
3	Direct the State agency to strengthen procedures to ensure corrective actions adequately address the sponsors' noncompliance, to include assurance that corrective actions are effective at all sites.	FNS ensured NYSED revised its SFSP Site Review Protocols to include key elements into the sponsors required corrective action plans. Additionally, the sponsor Renewal Certification statement was revised to include an attestation to ensure sponsors know of the requirement to implement corrective action of all noncompliance issues identified in a review.
4	Direct the State agency to provide State administrative review staff with guidance and training on reviewing sponsors' SFSP fiscal and administrative requirements as well as other cost requirements for allowable costs.	FNS ensured NYSED revised their SFSP Administrative Review Protocol and SFSP Administrative Review to include greater detail documenting any unallowable costs identified during a Sponsor's administrative review. NYSED provided the administrative review staff with guidance and training on reviewing sponsors' SFSP fiscal and administrative requirements as well as

Table 4: Audit Report 27004-0001-23, New York's Controls Over Summer Food Service Program (September 2018).		
Rec. No.	Recommendation	Action Taken
		other cost requirements for allowable costs.
5	Direct the State agency to work with FNS to confirm the OIG-identified questionable costs (\$18,394) and to recover any disallowed costs from the SFSP sponsors.	FNS worked with NYSED to confirm costs in question. FNS and NYSED identified and recovered questioned costs totaling \$2,213 from two of three SFSP sponsors.
6	Direct the State agency to confirm the OIG-identified unsupported costs (\$48,157) and to recover any disallowed costs from the SFSP sponsors.	FNS ensured NYSED reviewed documents supplied by the two SFSP Sponsors and determined that the \$48,157 in questioned costs were justified, reasonable, and necessary.
7	Direct the State agency to confirm the OIG-identified questionable reimbursements (\$630) and to recover any disallowed reimbursements from the SFSP sponsors.	FNS did not concur that meals should be disallowed and funds recovered from the sponsors given that the root cause of the issue occurred at the State agency. However, FNS directed NYSED to follow the accurate method to establish vended meal caps in accordance with existing FNS guidance. As a result, NYSED added a CAP field in the State agency online system. NYSED staff were trained on the revised SFSP 2019 Site Review Protocol, which includes this component.
8	Direct the State agency to confirm the OIG-identified questionable meal reimbursements (\$2,911) and recover any disallowed reimbursements from the SFSP sponsors.	FNS ensured NYSED analyzed the questionable meal reimbursements and determined that they will not recover funds from the SFSP sponsors. NYSED provided documentation to state that meals served were necessary and that the meal counts were correct.
9	Direct the State agency to work with FNS to take action to correct Sponsor [x]'s status and to recover any disallowed reimbursements (totaling \$26,037) from the SFSP sponsor.	FNS worked with NYSED to determine the SFSP Sponsor's reimbursement status was self-prep, and therefore, no funds needed to be recovered as the sponsor was already claiming the correct status.

Table 4: Audit Report 27004-0001-23, New York's Controls Over Summer Food Service Program (September 2018).		
Rec. No.	Recommendation	Action Taken
10	Direct the State agency to review Sponsor [x]'s use of informal procurement procedures and implement corrective actions to ensure the sponsor operates in accordance with required procurement procedures.	FNS ensured NYSED instructed the sponsor to conduct a formal bid for the prepared and delivered lunch meal prior to the 2018 SFSP operations. The sponsor completed this required corrective action by using an Invitation for Bid to procure summer meals in 2018. The sponsor received three bids and selected the vendor that submitted the lowest cost.
11	Direct the State agency to ensure compliance with program regulations to disallow meals served to children at any vended sites in excess of their approved daily site caps and develop a method to better estimate an acceptable approved daily site cap.	FNS directed NYSED to follow the accurate method to establish vended meal caps in accordance with existing FNS guidance. NYSED added a CAP field in the State agency online system. NYSED revised the site protocol guidance provided to SFSP sponsors and provided additional training.
12	Direct the State agency to ensure identified sponsors provide sufficient SFSP training to site staff of program requirements outlined in 7 CFR 225.15(d)(1). Training should address site staff responsibilities to (1) ensure that meal counts are accurate and that separate meal counts are maintained for all meal types served; (2) establish controls to prevent children from leaving the sites with provided meals; and (3) properly document delivery times and food temperatures on delivery receipts.	FNS directed NYSED to confirm that the identified sponsor conducted SFSP training to site staff in 2018 during the sponsor's FY 2018 SFSP Administrative Review. Additionally, NYSED provided nine trainings to all experienced and potential SFSP sponsors.
13	Direct the State agency to ensure identified sponsors provide sufficient SFSP training to sponsor staff responsible for reviewing site operations related to the monitors' duties and responsibilities as outlined in 7 CFR 225.15(d)(1). This should include ensuring that adequate space is available to accommodate the estimated number of children identified in the site profiles.	FNS ensured NYSED provided SFSP trainings to experienced and potential sponsors specific to the sponsor's self-monitoring requirements as required by 7 CFR 225.15(d)(1).

Table 4: Audit Report 27004-0001-23, <i>New York's Controls Over Summer Food Service Program</i> (September 2018).		
Rec. No.	Recommendation	Action Taken
14	Direct the State agency to monitor and assess the completion and quality of the training provided by the identified sponsors as described in Recommendations 12 and 13.	FNS ensured NYSED provided SFSP trainings to experienced and potential SFSP sponsors specific to the sponsor's self-monitoring requirements as required by 7 CFR 225.7(d)(1).
15	Direct the State agency to recover SFSP funds in the amount of \$260 for questionable reimbursements for overclaimed meals.	FNS worked with NYSED to review OIG-identified questionable reimbursements for overclaimed meals and determined that the dollar amount does not meet the \$100 threshold for a reclaim in the SFSP per 7 CFR 225.10(c).
16	Direct the State agency to notify Sponsor [x] that a State agency system generated media release is available for use that includes the required USDA nondiscrimination policy.	FNS ensured NYSED notified SFSP Sponsor [x] to use the State agency's standard media release that included the nondiscrimination policy language issued by the sponsor.
17	Direct the State agency to provide technical assistance to the sponsor on the collection of racial and ethnic data in site monitoring reviews.	FNS ensured NYSED provided technical assistance to the SFSP sponsor on the collection of racial and ethnic data and reminded the sponsor to provide the State with copies of the Four Week Self-Monitoring Reviews to ensure that they are properly collecting racial and ethnic data.
18	Direct the State agency to monitor the identified sponsor to ensure that required racial and ethnic data is collected.	FNS ensured NYSED monitored the identified SFSP sponsor to ensure collection of racial and ethnic data and obtained documentation of the Four Week Self-monitoring reviews from the sponsor that include the collection of racial and ethnic data.

Table 5: 27004-0004-21 (1), Texas' Controls Over Summer Food Service Interim Report (September 2017).		
Rec. No.	Recommendations	Action Taken
1	Ensure that the Texas Department of Agriculture (TDA) officials require the sponsor to submit an action plan to correct food storage and temperature requirement deficiencies identified during our site visit.	FNS ensured TDA required the sponsor in question to implement a corrective action plan to address the food safety issue and any other issues that TDA identified as part of its follow up with the sponsor.
2	Ensure that TDA officials require the sponsor, as part of its corrective actions, to ensure that all sites it operates are in compliance with State and local food safety requirements.	FNS ensured TDA required the sponsor to provide additional policy guidance and training to site staff.
3	Ensure that TDA officials monitor the site's correction of deficiencies and compliance with the State and local food safety requirements.	FNS ensured TDA performed an administrative review of the sponsor to validate and monitor the sponsor's implementation of the corrective action plan. TDA performed an administrative review of the sponsor showing that there was additional validation and monitoring to ensure that implementation of the corrective action plan occurred.
4	Ensure the sponsor does not include as part of its claim for June 2017 the 72 meals that are not reimbursable. If the sponsor has submitted its June 2017 claim and has been reimbursed for the 72 unallowable meals, TDA should recover \$275.94.	FNS and TDA did not agree with the identified meal disallowance. However, FNS and TDA required the sponsor to implement a corrective action plan to ensure that food safety deficiencies ceased at its sites. TDA monitored the sponsor's corrective action plan and ensured that it was adequate. Finally, TDA issued statewide guidance to all SFSP sponsors, emphasizing the importance of adhering to State and local food safety requirements.
5	Ensure TDA emphasizes the importance of adhering to State and local food safety requirements with all current sponsors.	FNS ensured TDA issued a memorandum to all its SFSP sponsors that emphasized the importance of adhering to State and local food safety requirements.

Table 6: 27004-0004-21, Texas' Controls Over Summer Food Service Program (March 2019).		
Rec. No.	Recommendation	Action Taken
1	Direct the State agency to ensure that its staff follows its policy that requires staff to examine the reasonableness of average daily participation (ADP) based on additional factors such as the historical record of attendance.	FNS directed TDA to follow its policy that requires staff to examine the reasonableness of ADP based on historical attendance. TDA reminded staff of the process, which includes a historical ADP review and a document examination of these factors.
2	Request the State agency to establish a reasonable range by which the ADP it approves can exceed the historical average of meals served per day.	FNS directed TDA to document a reasonable range for ADP. FNS encouraged TDA to apply the ADP range to all sites.
3	Request the State agency to revise current policies to include the definition of the reasonable range that the ADP it approves can exceed the historical average of meals served per day established in Recommendation 2. Establish a requirement that staff document justifications for any deviations.	FNS issued a letter, which acknowledged TDA's management decision to revise policies regarding a reasonable range for approving an ADP that exceeds the historical average of meals served per day, requiring staff to document justifications for any deviations.
4	Request the State agency to document its assessment of the approved ADP and justifications for any deviations from established procedures to assess the ADP of meal sites.	FNS issued a letter acknowledging TDA's management decision to develop a process to document any deviations from its established procedures. TDA enhanced its process to reflect these changes.
5	Establish guidance that details information State agencies should consider during its evaluation and approval of sponsors' budgets (such as consideration of prior year reimbursements and prior administrative review findings).	FNS issued guidance for SFSP State agencies that detailed information agencies should utilize during evaluation and approval of sponsors' budgets.
6	Request the State agency to require its staff to verify that unallowable costs identified during a sponsor's most recent administrative review are not included as costs submitted in its budget. If necessary, require agency staff to request additional information to make this determination.	FNS requested TDA to review a sponsor's budget for any unallowable cost that are identified during a sponsor's most recent administrative review to ensure identified unallowable cost are not approved in the next year's budget. TDA developed procedures in the new process to evaluate unallowable

Table 6: 27004-0004-21, Texas' Controls Over Summer Food Service Program (March 2019).		
Rec. No.	Recommendation	Action Taken
		expenses during the budget review of the application processing.
7	Request the State agency to develop and implement guidance on how agency staff are to support conclusions made during administrative reviews. The guidance should include procedures to document what records or transactions they tested to verify the adequacy of sponsor processes, or the basis for its staff's conclusions that sponsors complied with SFSP regulations.	FNS directed TDA to: <ul style="list-style-type: none"> • Maintain documentation that supports the conclusions made during administrative reviews. • Establish review procedures that provide guidance to SFSP administrative review staff on documenting their conclusions. • Update its administrative review guidance to include processes that ensure documentation to support agency decisions and conclusions is being reviewed and maintained.
8	Request the State agency to train its staff on how to implement the new guidance established in the above recommendation.	FNS directed TDA to provide training to its staff conducting SFSP administrative reviews on implementing procedures for maintaining the documentation that supports their conclusions.
9	Request the State agency to develop an oversight review process for State agency management to periodically evaluate the administrative reviews to ensure agency staffs' conclusions are supported.	FNS directed TDA to update its existing administrative review oversight process to include procedures for the periodic evaluation of the supporting documentation for reviewers' conclusions. TDA developed an SFSP <i>Administrative Review Process</i> Manual that established senior reviewer positions.
10	Direct the State agency to review the sponsors' unsupported meals claimed totaling \$28,201 identified by OIG and recover any disallowed SFSP reimbursements from the sponsors.	FNS worked jointly with TDA to review unsupported meals identified by OIG. TDA and FNS identified the questioned costs for each sponsor and the amount recovered. TDA attempted to recover any disallowed SFSP expenditures from the sponsors.
11	Direct the State agency to review the sponsors' questionable costs totaling \$253,369 identified by OIG and recover any disallowed expenditures from the sponsors.	FNS worked jointly with TDA to review questioned costs identified by OIG. TDA and FNS identified questioned costs for each sponsor and the amount recovered. TDA attempted

Table 6: 27004-0004-21, Texas' Controls Over Summer Food Service Program (March 2019).		
Rec. No.	Recommendation	Action Taken
		to recover any disallowed SFSP expenditures from the sponsors
12	Direct the State agency to develop and implement additional review questions to identify if sponsors are claiming meals for reimbursement on days the State agency has not approved to serve. In addition, the State agency should include in its guidance instructions for its staff to expand their analysis if they determine that meals have been claimed for reimbursement on unapproved days.	FNS noted that TDA had a review question to identify meals claimed on unapproved days, FNS requested that TDA consider implementing additional review questions. TDA enhanced its administrative review process guidance to include more detailed review steps to identify whether sponsors are claiming meals served on days not approved.
13	Request the State agency to ensure identified sponsors provide additional, enhanced SFSP training to site staff to ensure staff have sufficient knowledge of program requirements when operating sites and serving meals.	FNS requested and TDA provided training and guidance materials to identified sponsors' site staff to ensure that staff have sufficient knowledge of program requirements when operating sites and serving meals.
14	Request the State agency to direct identified sponsors to provide specialized training that includes monitors' duties and responsibilities as prescribed by the <i>FNS Sponsor Monitor's Guide</i> to site monitors that visit and monitor site operations.	FNS requested and TDA provided specialized training and guidance materials issued to the identified sponsors provided specialized training for site monitors to ensure monitors' duties are performed as prescribed by the <i>FNS Sponsor Monitor's Guide</i> .
15	Request the State agency to direct identified sponsors to establish a reasonable level of monitoring they will conduct, beyond the initial review conducted during the first 4 weeks, to oversee its SFSP operations throughout the program. Direct the sponsors to document the results of the review.	FNS encouraged TDA to require that identified sponsors perform site reviews, including additional site reviews to ensure ongoing compliance throughout program operation. TDA provided training and guidance materials to the identified sponsors and reviewed the sponsors.
16	Direct the State agency to monitor and assess the identified sponsors' enhanced site training, specialized site monitor training, and increased level of site monitoring to ensure the identified sponsors' compliance.	FNS directed and TDA assessed the identified sponsors' enhanced trainings and increased site monitoring.

Table 6: 27004-0004-21, Texas' Controls Over Summer Food Service Program (March 2019).		
Rec. No.	Recommendation	Action Taken
17	Direct the State agency to determine if the four identified sponsors received approximately \$201 in reimbursements for the 53 meals we identified as non-reimbursable during site observations. The State agency should recover any reimbursements paid to sponsors for those non-reimbursable meals identified by our review.	FNS directed and TDA performed an evaluation and identified disallowed meal costs for each sponsor. TDA attempted to recover any disallowed SFSP expenditures from the sponsors.

Table 7: 27004-0003-21(1), Summer Food Service Program –Texas Sponsor Cost – Interim Report (September 2017).		
Rec No.	Recommendation	Action Taken
1	Ensure that the TDA reviews records supporting the \$110,670 paid in program year 2016 to the two sponsors, and recover funds paid to the two sponsors for costs that TDA determines are not supported and allowable.	FNS ensured that TDA reviewed the supporting records for the two sponsors in question and recovered the funds paid. For one sponsor, TDA issued a seriously deficient notice that showed the recovered costs. TDA also issued a seriously deficient notice for the other sponsor but determined that the sponsor had purchased sufficient food to support the meals claimed and the funds did not need to be recovered.
2	Ensure TDA makes a determination whether the two sponsors should have their seriously deficient status temporarily deferred, be declared seriously deficient for other operational or administrative noncompliance or terminated from participating in SFSP.	FNS ensured that TDA reviewed the supporting records for the two sponsors in question and recovered the funds paid. For one sponsor, TDA issued a seriously deficient notice that showed the recovered cost. TDA also issued a seriously deficient notice for the other sponsor and determined that the sponsor had purchased sufficient food to support the meals claimed and that funds did not need to be recovered

Table 8: 27004-0003-21, Summer Food Service Program in Texas-Sponsor Costs (March 14, 2019).		
Rec. No.	Recommendation	Action taken
1	Develop guidance for States to continually assess and identify risk factors. Specifically, this process should include procedures to identify sponsors that are high-risk and to select a sample of those potentially high-risk sponsors for administrative review.	FNS established guidance in its <i>SFSP State Agency Monitoring Guide</i> , which State agencies are encouraged to use, and a risk analysis for identifying the additional sponsor reviews needed.
2	Develop guidance to direct the State agency to establish additional administrative review procedures for high-risk sponsors. For example, procedures for reviewing high-risk sponsors' prior year SFSP reimbursement claims if the sponsor had not been reviewed in the previous program year, or for verifying receipts through vendor verification reviews. The procedures should state that reviewers must document the results of these reviews, including the determination that there are no findings.	FNS' <i>SFSP State Agency Monitor Guide</i> encourages State agencies to use the risk analysis to identify the additional sponsor reviews needed. Each State agency may determine its approach to ensure that regulatory review requirements are met. The State agency is responsible for developing a monitoring system, which includes forms to collect data from the review. The review forms must include all required areas of review, which must be fully completed.
3	Develop guidance to direct the State agency to revise its current milk review process for high-risk sponsors. Specifically, the State agency should validate milk receipts for the entire program year for sponsors identified as high risk. When the administrative review is conducted at the beginning of the program year, the State agency should review previous program year milk invoices.	TDA developed a review process that includes reviews of milk invoices for programs identified as high risk. In addition, TDA provided training for the TDA staff on this topic.
4	Develop guidance to direct the State agency to require its reviewers to perform a reconciliation of daily meal counts to meals claimed in Texas Unified Nutrition Program System (TX-UNPS) for all administrative reviews. If the administrative	FNS ensured TDA established guidance in the <i>SFSP State Agency Monitor Guide</i> requiring the State agency to review meal count documentation used to consolidate monthly meal counts. It also updated its <i>SFSP Administrative Review Process Manual</i> to require State review staff to reconcile meal counts with meals

Table 8: 27004-0003-21, Summer Food Service Program in Texas-Sponsor Costs (March 14, 2019).		
Rec. No.	Recommendation	Action taken
	review is conducted when no claims have been submitted, require reviewers to examine prior year meal claims if current year meal claims have not been filed in TX-UNPS.	claimed in TX-UNPS and to examine a prior year meal claim if a current year meal claim has not been submitted.
5	Direct the State agency to review questioned costs of \$646,037 related to 217,040 no reimbursable meals, associated with the eight sponsors in our audit and recover costs determined to be unsupported. Where necessary, declare identified sponsors seriously deficient and, if the deficiencies are not fully and permanently corrected, terminate their participation in SFSP.	FNS directed and TDA conducted a review of the identified sponsors. TDA identified unsupported meal amounts, and unallowable costs for all eight sponsors. While TDA was able to recover cost from five sponsors, it terminated SFSP participation for one sponsor.
6	Direct the State agency to review unsupported costs of \$13,705 associated with the eight sponsors in our audit and recover costs determined to be unsupported.	FNS ensured TDA reviewed the identified sponsor, declared the sponsor seriously deficient, and attempted to recover the unsupported cost.
7	Request the State agency to review unallowable costs of \$9,960 associated with the eight sponsors in our audit and recover costs determined to be unsupported	FNS directed and TDA reviewed the identified sponsors. TDA identified unsupported meal amounts and unallowable costs for three sponsors and terminated one sponsor's participation in SFSP.
8	Direct the State agency to review questioned costs of \$34,506 paid to the sponsor in our audit that claimed 9,214 non-reimbursable meals and recover costs determined to be unsupported.	FNS ensured TDA reviewed the identified sponsor, found unsupported costs, and attempted to recover those costs.
9	Direct the State agency to determine if the other nine sponsors claimed \$33,397 in non-reimbursable meals identified by our audit. The State agency should recover any amount it determines is unallowable.	FNS ensured TDA reviewed the identified sponsors and found unsupported meal amounts. TDS attempted to recover the amounts and terminated one sponsor's participation.
10	Advise the State agency to revise current procedures to expand how it searches for duplicate sites (for	FNS advised and TDA revised its procedures, expanding the robust duplicate site identification process with

Table 8: 27004-0003-21, Summer Food Service Program in Texas-Sponsor Costs (March 14, 2019).

Rec. No.	Recommendation	Action taken
	example, using the Excel “fuzzy” duplicate function), retain information on all duplicate sites identified, and document any corresponding actions taken.	the establishment of a "fuzzy" duplicates site report. The procedures include a review of all identified duplicates, and all determinations were maintained in a historical record.
11	Advise the State agency to revise its procedures to ensure that sponsors identified with a duplicate site are closed within 3 business days, per State agency policy, and do not claim non-reimbursable meals served prior to the date of identification	FNS advised and TDA revised its procedures to ensure that it closes sponsors identified with duplicate sites within 3 business days. Additionally, TDA revised its procedures to incorporate the requirement that TDA closes actual duplicate sites immediately. These new procedures alleviate potential unallowable meals claims.
12	Advise the State agency to develop and implement an edit check or input control within TX-UNPS, or other mitigating control, that flags any overlapping meal times and requires justification prior to approval of a sponsor’s application	FNS advised TDA to develop and implement edit checks within TX-UNPS that flags any overlapping meal times. TDA developed a system enhancement control within TX-UNPS that prevents overlapping meal times.
13	Request the State agency to develop a system security plan for TX-UNPS using the risk assessment and recommendations provided by Texas Department of Information Resources (DIR) and aligned with the agency-specific security plan. Implement application security controls to mitigate vulnerabilities to the system and improve data integrity.	FNS requested TDA develop a system security plan for TX-UNPS that uses the risk assessment and recommendations provided by the DIR and aligns with the agency-specific security plan for the purpose of implementing application security controls to mitigate vulnerabilities to the system and improve data integrity.
14	Request that the State agency work with its third-party vendor to ensure implementation of applicable security controls identified through its assessment.	FNS requested TDA work with its third-party vendor to ensure implementation of applicable security controls identified through TDA’s assessment.
15	Develop and disseminate specific guidance for reviewing requests for large advance payments, specifically concerning how the State agencies are to determine if a sponsor has sufficient capability to administer these larger sums.	FNS ensured TDA updated its SFSP Advance Payment procedures to include additional internal controls. TDA also updated the SFSP handbook. Both updates provide additional guidance that clarifies the strengthening of internal

Table 8: 27004-0003-21, Summer Food Service Program in Texas-Sponsor Costs (March 14, 2019).		
Rec. No.	Recommendation	Action taken
		controls for advance payment requests larger than \$40,000 by considering: <ul style="list-style-type: none"> • Administrative review findings from the previous year of operation or other most recent period of operation. • Unused reimbursements from prior years.
16	Ensure this guidance requires that reviewers consider prior year administrative findings and the amount of unused reimbursements available from prior years.	FNS requested TDA take action to ensure guidance requires reviewers to consider the prior year's administrative findings and the amount of unused reimbursements available from prior years.
17	Ensure this guidance requires that reviewers should document their justifications for approving advance payments.	FNS ensured TDA updated its <i>SFSP Advance Payment Procedure</i> and included additional internal controls. TDA updated its additional guidance, which clarifies the strengthening of internal controls for advance payment requests larger than \$40,000 by considering: <ul style="list-style-type: none"> • Administrative review findings from the previous year of operation or other most recent period of operation. • Unused reimbursements from prior years.
18	Develop and implement formal procedures that require agency officials to expeditiously refer sponsors who are known to or are suspected to have violated SFSP laws or regulations to OIG for investigative evaluation.	FNS signed a memorandum of understanding (MOU) with OIG-Investigations that details the mutually set agreement that will be used to refer Child Nutrition Program organizations and individuals, including those participating in the SFSP, that are known to have committed or are suspected of committing fraud to OIG.
19	Coordinate with OIG Investigations to establish a process to refer SFSP violations of law and regulations to OIG for investigative evaluation.	FNS signed an MOU with OIG-Investigations that details the mutually set agreement that will be used to refer Child Nutrition Program organizations and individuals, including those participating in the SFSP, that are known

Table 8: 27004-0003-21, <i>Summer Food Service Program in Texas-Sponsor Costs</i> (March 14, 2019).		
Rec. No.	Recommendation	Action taken
		to have committed or are suspected of committing fraud to OIG.

Table 9: Audit 27004-0001-41(1), California's Controls Over Summer Food Service Program-Interim Report (September 2017).		
Rec. No.	Recommendation	Action Taken
1	Follow up with the California Department of Education (CDE) to ensure the sponsor corrected the health and safety deficiency at the site and that other sites comply with the State's food safety requirements.	FNS ensured CDE conducted an unannounced visit to the site that OIG visited and to two other sites that the sponsor operated. Corrective action for the health and safety deficiencies identified included additional food safety training provided to all the sponsor's sites and that the sponsor had temporarily discontinued the use of share tables at all sites.
2	Re-emphasize with the CDE the importance of meeting State and local food safety requirements with all current sponsors and sites.	FNS sent CDE a letter re-emphasizing the importance of sponsor and site food safety compliance. FNS also instructed CDE to ensure that all SFSP and Seamless Summer Option sponsors and sites are in compliance with applicable Federal, State, and local food safety laws, regulations, and policies through various mechanisms, including management bulletins, training, and monitoring.

Table 10: 27004-0001-4I, California's Controls Over Summer Food Service Program (November 2018).

Rec. No.	Recommendation	Action Taken
1	Direct the State agency to develop and implement procedures to assess the adequacy of SFSP applicants' financial management capabilities to separately track SFSP funds and support SFSP costs during the application process, and ensure sponsors demonstrate financial and management capabilities for program operations.	<p>FNS ensured CDE developed new processes to assess SFSP applicants' financial management capabilities. These processes include but are not limited to:</p> <ul style="list-style-type: none"> • Reviewing budgets of program-related administrative costs and maintaining records of the revenue and costs on site for review by the State agency. • Increasing the reviews for program operators deemed to have significant operational issues in the prior year. • Modifying CDE onsite review of program sponsors to now include the use of the SFSP Review Fiscal Accountability Form and SFSP Allowable Costs Worksheet when reviewing a sponsor's revenue and cost documentation.
2	Direct the State agency to develop the financial management standards as required by SFSP regulations and specified in FNS Instruction 796-4.	FNS issued documentation instructing the CDE to provide financial management standards to all SFSP sponsors per FNS Instruction 796-4.
3	Direct the State agency to communicate its financial management standards (developed in Recommendation 2) and the current Federal financial management requirements to SFSP sponsors in its State-sponsor agreements.	FNS directed CDE to communicate the standards and the financial management requirements to affected SFSP sponsors. FNS also directed CDE to incorporate the financial management standards and requirements in the annual SFSP sponsor training, and sponsor compliance with these standards needs to be evaluated during the SFSP sponsor application review and approval process.
4	Confirm the State agency developed and implemented procedures to include the use of the State agency's sponsor administrative review results as part of the application assessment.	FNS directed CDE to incorporate administrative review results accordingly in its SFSP ME. CDE established a Cross-Division Communication and Accountability

Table 10: 27004-0001-4I, California's Controls Over Summer Food Service Program (November 2018).

Rec. No.	Recommendation	Action Taken
		Group. One of the first focus areas that the group will address is the communication of review findings from the Field Services Unit to the program units. This communication will equip staff, including those in the Summer Meals Unit, with the information required to deny the applications of sponsors that have been declared seriously deficient and to eliminate the vulnerability of sponsors with operational problems being approved for additional meal sites in subsequent program years.
5	Direct the State agency to develop and implement procedures to ensure its staff verify key SFSP sponsor-provided application information (such as site classifications) that affects SFSP reimbursements and site eligibility	FNS directed CDE develop procedures to comprehensively validate SFSP sponsor application information, including area eligibility, as well as rural-urban and food-preparation designations.
6	Direct the State agency to develop and implement procedures to document the State agency's assessment of SFSP sponsors' applications and the basis for the State agency's conclusions/approvals.	FNS required CDE to document either manually or electronically via the Child Nutrition Information and Payment System its assessment of SFSP sponsor application and the basis for its conclusions.
7	Direct the State agency to ensure the State agency staff are sufficiently trained on the new application procedures (in Recommendations 1 through 6).	FNS directed CDE to ensure staff are trained on procedures for running the program in accordance with 7 C.F.R. § 225.6.
8	Direct the State agency to implement procedures that ensure sites do not serve the same children in the same area.	FNS directed CDE to independently verify the relative location of approved summer meal sites to one another to ensure that the area is not already served by another site that is serving the same eligible children.
9	Direct the State agency to carefully evaluate the eligibility of the two sponsors that lacked adequate financial management capabilities if they choose to return to the program,	FNS directed and CDE performed administrative reviews of Sponsors.

Table 10: 27004-0001-41, California's Controls Over Summer Food Service Program (November 2018).

Rec. No.	Recommendation	Action Taken
	and document the basis of its determinations to ensure the weaknesses identified by OIG have been corrected.	
10	Direct the State agency to calculate and recover any unallowable reimbursements paid to the Sponsors resulting from their site misclassifications	FNS directed CDE to review and clarify the SFSP site classifications of the Sponsors to develop and provide additional training and guidance on site classifications, and to incorporate the appropriate review of systems into its monitoring. CDE issued a letter to Sponsor [x] seeking recovery of overpayment because of its misclassification review.
11	Advise the State agency of best practice to expand administrative review under certain circumstances in which the State believes it is necessary to obtain sufficient information to ensure SFSP sponsors' compliance with program requirements.	FNS advised CDE to (1) develop procedures to expand the administrative review when the reviewer determines it is necessary to obtain sufficient information to ensure the sponsor's compliance with program requirements and (2) provide reviewers with updated training that reflects the new procedures.
12	Direct the State agency to develop and implement procedures to ensure SFSP sponsors' corrective actions adequately address the underlying cause of sponsors' noncompliance and follow up to ensure the corrective actions are effective.	FNS directed CDE to ensure that each SFSP sponsor's corrective actions adequately address the underlying cause of its noncompliance and to follow up to ensure that the corrective actions are effective by: (1) obtaining detailed, step-by-step procedures, which should address the underlying cause of each review finding, and training documents from the sponsor, which should show that sponsor staff are trained on the detailed procedures as part of the sponsor's corrective action, and (2) reviewing and verifying corrective actions if the sponsoring organization participates the following summer.
13	Direct the State agency to provide its staff responsible for conducting SFSP administrative reviews with training that is focused on the sponsors' SFSP fiscal accountability requirements	FNS directed CDE to ensure its staff are trained on procedures for operating the program in accordance with 7 C.F.R. § 225.6, by providing qualified personnel to administer and monitor the program.

Table 10: 27004-0001-41, California's Controls Over Summer Food Service Program (November 2018).

Rec. No.	Recommendation	Action Taken
		FNS directed CDE to ensure the training was focused on the sponsor's SFSP fiscal accountability requirements.
14	Direct the State agency to develop and implement procedures to periodically verify the reviewers' determinations (for example, requiring the State agency reviewers to maintain fiscal supporting documentation for review).	FNS directed the CDE to maintain documentation supporting fiscal findings and to develop and implement review procedures that include periodic verification of reviewers' determinations for the fiscal portion of the SFSP review.
15	Direct the State agency to confirm the sponsor questionable costs totaling \$214,441 identified by OIG, and recover any disallowed costs from the SFSP sponsors	FNS provided documentation that described the unallowable cost determinations made by CDE and FNS, as well as any corresponding appeal rights and repayment agreements provided to the sponsors.
16	Direct the State agency to confirm the sponsor unsupported costs totaling \$100,536 identified by OIG, and recover any disallowed costs from the SFSP sponsors.	FNS provided documentation that described the: <ul style="list-style-type: none"> • Unallowable cost determinations made by CDE and FNS. • Billing and recovery of the overpayment provided to the sponsors.
17	Direct the State agency to confirm the sponsor questionable meal claims totaling \$18,923 identified by OIG, and recover any disallowed SFSP reimbursements from the sponsors.	FNS provided documentation that described the: <ul style="list-style-type: none"> • Unallowable cost determinations made by CDE and FNS. • Billing and recovery of the overpayment provided to the sponsors.
18	Direct the State agency to confirm the sponsor unsupported meal claims totaling \$44,639 identified by OIG, and recover any disallowed SFSP reimbursements from the sponsors.	FNS provided documentation that described the: <ul style="list-style-type: none"> • Unallowable cost determinations made by CDE and FNS. • Billing and recovery of the overpayment provided to the sponsors.
19	Direct the State agency to determine whether Sponsors [x] and [x] are seriously deficient. If the State agency determines these sponsors are seriously deficient, it should initiate the seriously deficient process.	FNS directed CDE to evaluate whether Sponsors [x] and [x] should be determined seriously deficient, and to initiate the seriously deficient process based on the results of its evaluation.

Table 10: 27004-0001-41, California's Controls Over Summer Food Service Program (November 2018).

Rec. No.	Recommendation	Action Taken
20	Direct the State agency to confirm each of the OIG-identified sponsor noncompliance issues and ensure identified sponsors correct the deficiencies.	FNS directed CDE to follow up on all OIG-identified SFSP sponsor noncompliance issues detailed in the audit to ensure appropriate corrective actions are implemented, as applicable.
21	Require the State agency to direct identified sponsors to provide additional, enhanced SFSP training to site staff to ensure staff have sufficient knowledge of program requirements when operating sites and serving meals.	FNS directed CDE to ensure affected sponsors provide training to site staff in accordance with 7 C.F.R. § 225.15(d), which outlines sponsor responsibilities for training and monitoring site personnel and operations. FNS required affected sponsors to provide additional, enhanced training to site staff to ensure compliance with meal service times, meal patterns, and congregate feeding. In addition, FNS required affected sponsors to provide specialized training to site monitors to ensure that duties are performed as prescribed by the <i>FNS Sponsor Monitor's Guide</i> .
22	Direct the State agency to direct identified sponsors to provide specialized training that includes monitors' duties and responsibilities as prescribed by the <i>FNS Sponsor Monitor's Guide</i> to site monitors that visit and monitor site operations.	FNS directed CDE to require affected sponsors to provide specialized training for site monitors to ensure duties are performed as prescribed by the <i>FNS Sponsor Monitor's Guide</i> .
23	Direct the State agency to direct identified sponsors to conduct formal, documented site reviews more frequently than once during the sites' operations.	FNS encouraged CDE to have the identified sponsors perform additional site reviews, as necessary, to ensure ongoing compliance throughout program operation.
24	Direct the State agency to monitor and assess the identified sponsors' enhanced site training, specialized site monitor training, and increased level of site monitoring to ensure the identified sponsors' compliance.	FNS encouraged CDE to monitor and assess affected sponsors' implementation of enhanced site and monitor trainings, as well as increased site monitoring.
25	Direct the State agency to confirm whether the sponsors claimed any of the OIG-identified questionable, non-reimbursable meals counted by the	FNS ensured CDE identified sponsors to seek recovery for overpayment from, describing the sponsor's unallowable costs determinations and the sponsor's

Table 10: 27004-0001-41, California's Controls Over Summer Food Service Program (November 2018).

Rec. No.	Recommendation	Action Taken
	sites. If the sponsor claimed these meals, direct the State agency to recover the \$427 in questionable meal claims.	appeal rights. FNS and CDE determined the amounts OIG identified from the sponsor were allowable
26	Direct the State agency to require identified sponsors to develop and implement specialized training for site monitors to ensure they properly identify program outreach noncompliance issues.	FNS encouraged CDE to have affected sponsors provide specialized training for site monitors to ensure that they properly identify program outreach noncompliance.
27	Direct the State agency to require identified sponsors to develop and implement procedures to properly classify sites, and update the status of non-operational sites timely in the State system.	FNS encouraged CDE to work with affected sponsors to implement procedures to properly classify sites as open, restricted open, closed enrolled, or camp and to make timely updates within Child Nutrition Information and Payment System of nonoperational statuses.
28	Direct the State agency to consult with FNS to ensure Sponsor [x]'s future media releases clearly communicate that free meals are available to the public and not restricted to enrolled members, and ensure the revised media releases are adequate prior to approving the sponsor's application.	FNS directed CDE to ensure that the identified sponsor removes the word "attending" from all outreach materials (for example, media releases and websites) that contain the phrase "all attending children" to clearly communicate that free meals are available to the public.
29	Direct the State agency to confirm the identified sponsors implemented the additional monitoring from Recommendations 26, 27, and 28.	FNS encouraged CDE to confirm that affected sponsors have implemented all required additional monitoring.

Table 11: 27004-0001-31, Florida's Controls Over Summer Food Service Program (August 2019).		
Rec No.	Recommendation	Action Taken
1	Direct the State agency to ensure SFSP sponsors fully address all application questions before the State agency approves their applications.	FNS directed Florida Department of Agriculture and Consumer Services (FDACS) to ensure that SFSP sponsors fully answer all application questions before the State agency approves their applications. FDACS updated its standard operating procedures for approving summer applications and trained its staff on the updated procedures.
2	Direct the State agency to test and verify its data system enhancement to prevent retroactive site approvals.	FNS directed FDACS to test and verify its data system enhancement to prevent retroactive site approvals.
3	Direct the State agency to test whether retroactive site approvals occurred with any other SFSP sponsors prior to implementation of the data system enhancement. If retroactive site approvals are identified, take the appropriate corrective actions.	FNS directed FDACS to test whether site approvals occurred with any other SFSP sponsors before implementation of the data system enhancement. FDACS tested retroactive site approvals and took corrective action on the results for FY 2019.
4	Direct the State agency to consistently implement its standard operating procedures for SFSP site application reviews by ensuring staff obtain adequate justifications for close proximities and for why sites are not classified as open, and ensuring that summer school sites are open sites.	FNS directed FDACS to consistently implement its standard operating procedures for SFSP site application reviews. FDACS updated its standard operating procedures for SFSP site application reviews to ensure that: <ul style="list-style-type: none"> • Staff obtain adequate justifications for the sites in close proximity and the reasons sites are not classified as open. • SFSP schools with academic summer school programs are open sites. FDACS trained its staff on the updated procedures.
5	Direct the State agency to update its standard operating procedures for site application reviews so that staff verify SFSP sponsors implement proposed changes and provide acceptable justifications before site applications are approved.	FNS directed and FDACS updated its standard operating procedures for site application reviews so that staff verify SFSP sponsors implement proposed changes and provide acceptable justifications before site applications are approved. FDACS has also trained its staff on the updated procedures.

Table 11: 27004-0001-31, <i>Florida's Controls Over Summer Food Service Program (August 2019).</i>		
Rec No.	Recommendation	Action Taken
6	Advise the State agency on best practices to ensure that SFSP sponsors have the financial and administrative capability necessary to operate their sites and, if applicable, expand their programs.	FNS encouraged FDACS to continue developing procedures to ensure that SFSP sponsors have the financial and administrative capabilities necessary to operate their sites. FNS stated that FDACS contracted with a certified public accounting firm to advise FDACS on practices to ensure SFSP sponsor financial and administrative responsibility, which was promulgated in an administrative rule.
7	Direct the State agency to provide its staff with training on the enhanced application procedures addressing concerns we identified on SFSP site applications	FNS directed FDACS to provide its staff with training on the enhanced application procedures, addressing concerns that we identified on SFSP site applications.
8	Request the State agency to strengthen its guidance on how agency staff are to support conclusions made during administrative reviews. The guidance should include procedures to document what records or transactions they tested to verify the adequacy of sponsor processes or provide the basis for its staff's conclusions that sponsors complied with SFSP regulations.	FNS directed FDACS to strengthen its guidance on how agency staff are to support conclusions made during administrative reviews. FDACS established a protocol for documenting the basis of review conclusions, as well as an amended administrative review form that includes an inventory documentation.
9	Direct the State agency to review Sponsor [x]'s unsupported meal claims, which we identified as totaling \$385,301, and recover disallowed reimbursements, as applicable.	FNS directed FDACS to review the Sponsor's unsupported meal claims. During the review, FDACS identified and attempted to recover unsupported meal claims totaling \$432,800.41.
10	Direct the State agency to complete its review of the sponsor whose milk receipts were commingled with Sponsor [x]'s and take action, as appropriate.	FNS directed FDACS to complete its review of the sponsor whose milk receipts were comingled with Sponsor [x] and to take action, as appropriate. FDACS completed the review and determined that improper payments were made to the Sponsor in the

Table 11: 27004-0001-31, Florida's Controls Over Summer Food Service Program (August 2019).		
Rec No.	Recommendation	Action Taken
		amount of \$295,770.57. FDACS attempted to collect these improper payments.
11	Direct the State agency to review Sponsor [x] for its unsupported reimbursements based on meal count errors, which we identified as totaling \$80,806, and recover disallowed reimbursements, as applicable.	FNS directed and FDACS reviewed the Sponsor's unsupported meal claims and determined that \$212,600.90 should be recovered. The sponsor appealed the FDACS action, but a final determination was made in favor of the State, and the sponsor was ordered to repay FDACS the entire amount. A settlement agreement was established to oversee the State's collection on a quarterly basis.
12	Direct the State agency to review Sponsor [x] for its meal count errors that led to a net underclaim, which we identified as \$1,586, and remedy the underpayment, as applicable.	FNS directed FDACS to review the Sponsor for meal count errors. As a result of the review, FDACS determined that the sponsor's claim errors were did not exceed the \$100 threshold for establishing or adjusting a claim.
13	Direct the State agency to develop and implement procedures to ensure that SFSP sponsors' corrective actions adequately address the underlying cause of sponsors' noncompliance, and follow up to ensure the corrective actions are effective.	FNS directed FDACS to develop and implement procedures to ensure that SFSP sponsors' corrective actions adequately address the underlying cause of sponsors' noncompliance.
14	Direct the State agency to review Sponsor [x]'s and [x]'s questioned costs, which we identified as totaling \$27,063, and replenish the disallowed costs to the program, as applicable.	FNS directed FDACS to review the questioned costs of the Sponsors. FDACS reviewed Sponsor [x]'s questioned costs and identified \$78,181.44 that was improperly coded for Child Nutrition Programs nonprofit food service account. Sponsor [x] corrected the improper object codes and replenished the \$46.50 in unallowable costs that FDACS identified. FDACS completed a review of Sponsor [x] and found no deficiencies. Therefore, no costs were disallowed for Sponsor [x].
15	Direct the State agency to review Sponsor [x]'s and [x]'s records of allowable costs to determine if they support their remaining adjusted 2016	FNS directed FDACS to review the records of allowable costs for the Sponsors FDACS identified unallowable costs of \$212,600.90 from Sponsor [x] and \$432,800.41 from Sponsor [x]. Both Sponsors were notified of

Table 11: 27004-0001-31, <i>Florida's Controls Over Summer Food Service Program (August 2019).</i>		
Rec No.	Recommendation	Action Taken
	reimbursements and replenish the disallowed costs to the program, as applicable.	the deficiencies and FDACS issued notices to both sponsors in an attempt to recover costs. (See Recommendation 11.)
16	Direct the State agency to train its review staff on how to implement the above recommendations and expand its training on SFSP financial accountability requirements.	FNS directed FDACS to train its review staff on how to implement OIG's recommendation and expand its training on SFSP financial accountability requirements. FDACS provided this training to its staff.
17	Direct the State agency to train its State agency site review staff to disallow non-reimbursable meals in addition to providing technical assistance.	FNS directed FDACS to train its site review staff to disallow nonreimbursable meals and to provide technical assistance. FDACS provided this training its staff.
18	Direct the State agency to enforce meal disallowances as required by SFSP regulations and State agency policies.	FNS directed FDACS to enforce meal disallowances as required by SFSP regulations and State agency policies. FDACS provided training to its site review staff that instructed them to disallow nonreimbursable meals as required by SFSP regulations and FDACS policies.
19	Require the State agency to direct identified SFSP sponsors to provide additional, enhanced SFSP training to their site staff and monitor to ensure that staff have sufficient knowledge of SFSP requirements when operating and monitoring sites serving meals.	FNS directed FDACS to require the State agency to direct identified SFSP sponsors to provide additional, enhanced SFSP training to their site staff and monitor to ensure that staff have sufficient knowledge of SFSP requirements when operating and monitoring sites serving meals.
20	Direct the State agency to review and confirm whether the SFSP sponsors received \$2,430 for reimbursements for identified non-reimbursable meals. The State agency should recover any reimbursements paid to sponsors, as applicable.	FNS directed FDACS to review and determine whether the SFSP sponsors received \$2,430 for reimbursements for identified nonreimbursable meals.
21	Direct the State agency to review whether the SFSP sponsors received \$307 for reimbursements that should have been disallowed during State agency site reviews in	FNS directed FDACS to determine whether the SFSP sponsors received \$307 for reimbursements that should have been disallowed during State agency site reviews in 2016. FDACS conducted reviews of the three sponsors associated and determined that the

Table 11: 27004-0001-31, <i>Florida's Controls Over Summer Food Service Program (August 2019).</i>		
Rec No.	Recommendation	Action Taken
	2016. The State agency should recover any reimbursements paid to sponsors, as applicable.	disallowed meals specific to this recommendation were below the \$100 threshold for establishing or adjusting a claim.
22	Advise the State agency of the best practice to strengthen its oversight of SFSP sites for which State agency reviewers have required the corrective action of lower meal service levels, such as tracking the specific sites where reviewers have required maximum meal service levels to be lowered and requiring justifications from sponsors or sites that request to raise them again.	FNS stated that FDACS no longer uses average daily attendance in its assessment of site program compliance; however, FDACS implemented Rule 5P-3, Florida Administrative Code. The code requires States to complete a follow-up review of sites when the number of meals served, as observed by the Department, is significantly lower than the number of meals claimed by a site on a prior day of the applicable year.
23	Request the State agency to consider taking additional actions to ensure that SFSP sponsors make it clearer to the public that meals at their sites are available to all children residing in the area.	FNS ensured FDACS performed outreach training for SFSP sponsors at its annual training. The training provided guidance on, requirements of, and direction on all outreach and advertising activities.
24	Direct the State agency to improve monitoring for “And Justice for All” poster display by ensuring that all questions are answered on the site review tool.	FNS ensured FDACS trained its site review staff to improve monitoring for “And Justice for All” poster display by ensuring that all questions are answered on the site review tool.

Table 12: 27004-0001-31(1), <i>Florida's Controls Over Summer Food Service Program - Interim Report</i> (September 2017).		
Rec. No.	Recommendation	Action Taken
1	Ensure that the FDACS issues guidance re-emphasizing the importance of meeting State and local food safety requirements to all current sponsors.	FNS ensured FDACS issued guidance to all its SFSP sponsors re-emphasizing the importance of meeting State and local food safety requirements.
2	Ensure that FDACS requires each of the three sponsors to submit corrective action plans to correct the deficiencies identified during our site visit.	FNS ensured FDACS required sponsors to submit corrective action plans to address the issues identified.
3	Ensure that FDACS monitors the three sites' correction of deficiencies and compliance with State and local food safety requirements.	FNS ensured FDACS monitored the three sponsors' implementation of their corrective action plans. One sponsor did not participate in SFSP during FY 2017–2018. For the two sponsors that did continue to participate in the SFSP, FDACS confirmed that none of the food safety issues that OIG identified in 2017 were present during the site and sponsor reviews in 2018.

Table 13: 27601-0005-41, Consolidated Report of FNS and Selected State Agencies Controls over the SFP (September 2020).		
Rec. No.	Recommendation	Action Taken
1	Revise guidance to describe how SFSP applicants can demonstrate their financial management capabilities.	FNS published a proposed rule. The rule suggested adding performance standards for organizations applying to participate as SFSP sponsors and described how SFSP applicants can demonstrate their financial management capabilities.
2	Revise guidance to describe how State agencies should assess the applicants' financial capabilities to properly account for program funds.	FNS published a proposed rule. The rule suggested adding performance standards for organizations applying to participate as SFSP sponsors. The detailed performance standards will assist State agencies in assessing an applicant's financial viability and financial management and determining when they can and cannot approve an application.
3	Revise guidance to describe how and when State agencies should ensure applicants' sites do not serve the same meal to the same children as other SFSP sites in the same area.	FNS provided guidance to FNS regional offices and child nutrition State agencies that outlines best practices to assist State agencies in evaluating applications for meal service sites that are in close proximity to other sites to ensure that sites do not serve the same meal to the same children as other SFSP sites in the same area.
4	Provide State agencies with training and establish monitoring procedures for FNS to ensure its newly issued guidance (in Recommendations 1–3) is implemented and functioning effectively.	FNS provided State agencies with training and technical assistance on the newly recommended processes described in the FNS responses in Recommendations 1–3, as well as new guidance on “Best Practices for Determining Proximity of Sites in the SFSP.” In addition, FNS established monitoring procedures in the SFSP <i>ME Guide</i> to ensure State agencies are properly implementing new guidance detailed above. A revised ME guidance was provided to the FNS regional offices on December 1, 2023.

Table 13: 27601-0005-41, Consolidated Report of FNS and Selected State Agencies Controls over the SFP (September 2020).

Rec. No.	Recommendation	Action Taken
5	Require State agencies to verify that sponsor claims for reimbursement are properly payable by reviewing sponsor cost records needed to support the meal claim accuracy (i.e., milk and food receipts).	FNS issued guidance that contains best practices for State agencies to review receipts, records, and other documentation that support the accuracy of sponsor meal claims including examples to review milk and food receipts. In addition, a meeting was held with the Deputy Under Secretary for Food, Nutrition, and Consumer Services to discuss whether to pursue rulemaking to address this recommendation.
6	Require State agencies to expand the sponsor review when reviewers identify meal claim deficiencies, ensure sponsor corrective actions address the underlying causes of the noncompliance issues, and maintain documentation related to the sponsors' meal claims so State agencies can periodically verify the reviewers' determinations.	FNS issued guidance for State agencies on the best practices for expanding the sponsor review when reviewers identify meal claim deficiencies. The best practices for ensuring sponsor corrective actions address the underlying causes of the noncompliance issues. In addition, a meeting was held with the Deputy Under Secretary for Food, Nutrition, and Consumer Services to discuss whether to pursue rulemaking to address this recommendation.
7	Require that sponsors with self-prep sites maintain documentation to facilitate State agency meal claim verification, including production records and delivery receipts.	FNS issued guidance instructing State agencies to emphasize the importance of sponsors with self-prep sites maintaining documentation to facilitate meal claim verification. The guidance includes best practices for maintaining documentation, such as production records and delivery receipts. In addition, a meeting was held with the Deputy Under Secretary for Food, Nutrition, and Consumer Services to discuss whether to pursue rulemaking to address this recommendation.
8	Evaluate SFSP State monitoring regulations to determine whether regulatory changes are	FNS developed a proposed rule providing guidance on conducting

Table 13: 27601-0005-41, <i>Consolidated Report of FNS and Selected State Agencies Controls over the SFP</i> (September 2020).		
Rec. No.	Recommendation	Action Taken
	needed for State agencies to verify sponsors' claims for reimbursement and ensure program payment accuracy.	meal claim validations as part of the sponsor review.
9	Provide State agencies with training and establish monitoring procedures for FNS to ensure the new requirements (in Recommendations 5-7) are implemented and functioning effectively.	FNS provided State agencies training and technical assistance on the newly recommended processes described in its responses to Recommendations 5 through 7. FNS also established monitoring procedures in the SFSP ME Guide to ensure State agencies properly implement the new guidance.
10	Revise guidance to provide clarification to sponsors and State agencies on how to identify and calculate unused reimbursement amounts, such as outlining timeframes and accounting methods that should be used and the income and costs that should be included.	FNS issued a memorandum to FNS Regional Offices and Child Nutrition State agencies outlining guidance for identifying and calculating unused reimbursement amounts. The memorandum specifies the timeframes, accounting methods, and the income and costs that should be included.
11	Revise guidance to provide instructions to State agencies on how to monitor and verify the sponsors' use of unused reimbursements, including directions for cross-program reviews and sufficient follow-up, and to define what constitutes an "excessive gap" for unused reimbursement corrective action requirements.	FNS issued two guidance memorandums to State agencies and program operators on managing situations where sponsors receive more reimbursement than they spend on allowable SFSP costs. The memorandums define <i>unused reimbursement</i> and <i>excess funds</i> in alignment with the final rule referenced in FNS' response. The memorandums also outline best practices for monitoring and verifying sponsors' use of unused reimbursements.
12	Revise guidance to define the SFSP regulatory term "net cash resources" and provide instructions to sponsors and State agencies on how to identify and calculate the amounts.	FNS developed a proposed rule that defines "net cash resources" and provides guidance to sponsors and State agencies on how to identify and calculate the amounts.
13	Provide State agencies with training and establish monitoring procedures for FNS to	FNS provided State agencies with training and technical assistance on

Table 13: 27601-0005-41, Consolidated Report of FNS and Selected State Agencies Controls over the SFP (September 2020).		
Rec. No.	Recommendation	Action Taken
	ensure its newly issued guidance (in Recommendations 10-12) is implemented and functioning effectively.	the newly recommended processes described in its response to Recommendations 10 through 12. FNS also established monitoring procedures in the SFSP ME guide to ensure proper implementation of the new guidance.
14	Develop procedures for FNS ME reviewers to expand their review to independently verify key State agencies' responses to ME oversight questions, such as periodically sampling and reviewing sponsor-level documentation.	FNS updated the SFSP ME review guide and expanded the reviewer's tips to include instructions on verifying State agency responses to ME oversight questions. The update also emphasized expanding verification, as necessary, to assess compliance with program requirements.
15	Provide ME reviewers with training to ensure its newly issued procedures (in Recommendation 14) are correctly implemented.	FNS held a training session for FNS ME reviewers that focused on verifying key State agencies' responses to ME oversight questions as stated in Recommendation 14.

Exhibit C: Recommendations with Untimely Management Decisions

Table 14: This table lists recommendations that did not reach management decision within 6 months of the report's issuance.

Number	Report Number	Report Recommendation Number	Report Issuance Date	Management Decision Date
1	27004-0001-41	1	11/08/2018	08/12/2019
2	27004-0001-41	9	11/08/2018	08/12/2019
3	27601-0005-41	5	09/18/2020	09/02/2021
4	27601-0005-41	6	09/18/2020	09/02/2021
5	27601-0005-41	7	09/18/2020	06/29/2021
Total: 5	—	—	—	—

Exhibit D: Recommendations with Untimely Final Actions

Table 15: Recommendations that Did Not Reach Final Action Within 1 Year of Management Decision Date.

Number	Report Number	Report Rec. No.	Management Decision Date	Final Action Date
1	27004-0001-41	1	08/12/2019	10/05/2021
2		9	08/12/2019	07/28/2021
3		10	11/5/2018	10/05/2021
4		15	11/5/2018	04/29/2022
5		16	11/5/2018	10/05/2021
6		17	11/5/2018	03/07/2022
7		18	11/5/2018	05/18/2022
8		20	11/5/2018	10/05/2021
9		25	11/5/2018	09/28/2021
10	27004-0001-31	1	08/26/2019	09/28/2021
11		4	08/26/2019	09/28/2021
12		5	08/26/2019	09/28/2021
13		7	08/26/2019	09/28/2021
14		9	08/26/2019	10/27/2021
15		10	08/26/2019	09/28/2021
16		11	08/26/2019	08/15/2022
17		12	08/26/2019	07/30/2021
18		13	08/26/2019	05/05/2021
19		14	08/26/2019	02/22/2021
20		15	08/26/2019	09/28/2021
21		19	08/26/2019	09/28/2021
22		20	08/26/2019	10/14/2021
23		21	08/26/2019	09/28/2021
24	27004-0001-31-1	2	09/29/2017	04/02/2019
25		3	09/29/2017	05/23/2019
26	27004-0001-23	1	09/24/2018	04/29/2020
27		2	09/24/2018	01/06/2020
28		3	09/24/2018	02/22/2021
29		4	09/24/2018	02/04/2020
30		5	09/24/2018	03/24/2022
31		6	09/24/2018	07/30/2021
32		7	09/24/2018	08/20/2020
33		8	09/24/2018	06/30/2021
34		9	09/24/2018	03/22/2021
35		10	09/24/2018	06/08/2020
36		11	09/24/2018	06/08/2020
37		12	09/24/2018	06/08/2020
38		13	09/24/2018	10/09/2019

Number	Report Number	Report Rec. No.	Management Decision Date	Final Action Date
39		14	09/24/2018	06/08/2020
40		15	09/24/2018	08/21/2020
41		16	09/24/2018	02/21/2020
42		17	09/24/2018	06/25/2020
43		18	09/24/2018	03/12/2020
44	27004-0001-23(1)	2	11/6/2017	07/18/2019
45		3	11/6/2017	07/15/2019
46	27004-0004-21	1	03/14/2019	09/16/2021
47		2	03/14/2019	09/16/2021
48		5	03/14/2019	09/12/2023
49		7	03/14/2019	09/16/2021
50		8	03/14/2019	09/16/2021
51		9	03/14/2019	09/16/2021
52		10	03/14/2019	11/18/2021
53		11	03/14/2019	09/28/2021
54		12	03/14/2019	09/16/2021
55		13	03/14/2019	10/05/2021
56		15	03/14/2019	09/16/2021
57		16	03/14/2019	09/14/2022
58		17	03/14/2019	09/22/2023
59	27004-0004-21(1)	1	09/28/2017	03/22/2019
60		2	09/28/2017	09/20/2019
61		3	09/28/2017	08/15/2019
62		4	09/28/2017	11/28/2018
63		5	09/28/2017	11/16/2018
64	27004-0003-21	1	03/14/2019	04/29/2020
65		2	03/14/2019	04/29/2020
66		3	03/14/2019	05/15/2020
67		4	03/14/2019	06/25/2020
68		5	03/14/2019	01/27/2022
69		6	03/14/2019	12/16/2021
70		7	03/14/2019	04/28/2022
71		8	03/14/2019	10/05/2021
72		9	03/14/2019	04/29/2022
73		10	03/14/2019	03/30/2021
74		11	03/14/2019	06/08/2020
75		12	03/14/2019	03/22/2021
76		13	03/14/2019	03/9/2021
77		14	03/14/2019	03/9/2021
78		15	03/14/2019	08/21/2020
79		16	03/14/2019	08/21/2020

Number	Report Number	Report Rec. No.	Management Decision Date	Final Action Date
80		17	03/14/2019	08/21/2020
81		18	03/14/2019	12/30/2022
82		19	03/14/2019	12/30/2022
83	27004-0003-21(1)	1	09/7/2017	12/16/2021
84		2	09/7/2017	01/27/2020
85	27601-0004-41	1	03/27/2018	06/24/2019
86		2	03/27/2018	06/24/2019
87		3	03/27/2018	08/27/2020
88		4	03/27/2018	08/27/2019
89		5	03/27/2018	07/26/2019
90		6	03/27/2018	08/27/2019
91	27601-0005-41	3	09/18/2020	12/05/2023
92		4	09/18/2020	09/20/2024
93		5	09/02/2021	09/12/2023
94		6	09/02/2021	09/12/2023
95		7	06/29/2021	09/12/2023
96		9	09/18/2020	09/20/2024
97		10	09/18/2020	12/05/2023
98		11	09/18/2020	09/30/2024
99		13	09/18/2020	09/26/2024
100		14	09/18/2020	10/05/2021
101		15	09/18/2020	07/16/2024

Exhibit: E: Recommendations with Revised ECDs

Table 16: Recommendations with Revised ECDs Lacking OCFO Approval Documentation.

Number	Report Number	Report Recommendation Number	Initial Estimated Completion Date	Revised Estimated Completion Date
1	27004-0004-21	5	05/31/2019	05/31/2023
2	27004-0004-21	17	10/31/2019	08/31/2023
3	27004-0003-21	18	09/30/2019	11/30/2022
4	27004-0003-21	19	09/30/2019	11/30/2022
5	27601-0005-41	3	05/31/2021	10/30/2023
6	27601-0005-41	5	05/31/2022	09/30/2023
7	27601-0005-41	6	05/31/2022	09/30/2023
8	27601-0005-41	7	08/11/2021	09/30/2023
9	27601-0005-41	10	05/31/2021	10/30/2023
10	27601-0005-41	11	05/31/2021	05/31/2024
Total: 10	—	—	—	—



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