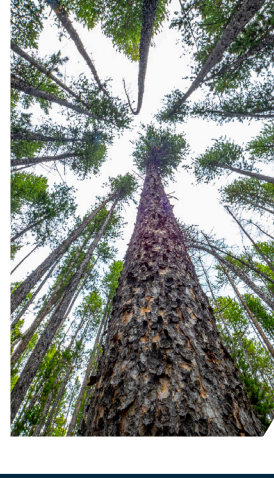




U.S. Department of Agriculture  
Office of Inspector General



# Evaluation of Ohio's Use of Supplemental Nutrition Assistance Program Administrative Funds for Participants' Benefits

## Inspection Report 27801-0001-31

We found that controls existed to ensure Ohio did not use SNAP administrative funds for participant benefits; however, our analytics of FY 2024 participant data identified 17,000 out of 917,000 households had anomalous data, representing \$13.3 million in questioned costs.

### OBJECTIVES

Our objectives were to determine whether the State of Ohio used FNS SNAP administrative funds to provide benefits to participants and to perform analytics on SNAP participant data to evaluate its quality and integrity.

### BACKGROUND

FNS' SNAP is the nation's largest nutrition assistance program. Ohio administers SNAP through ODJFS and 88 counties on behalf of FNS. In FY 2024, Ohio provided more than \$2.8 billion in monthly SNAP benefits to more than 917,000 households and was reimbursed \$139.9 million for administrative costs.

### REVIEWED

Our inspection reviewed Ohio's FY 2024 SNAP administrative and participant funding. We reviewed a non-statistical sample of State and county level administrative transactions and performed analytics on participant data. We identified data anomalies, which were deviations from what is standard, normal, or expected and may or may not represent actual errors. Our analytics were not designed to verify whether anomalies were payment errors.

### WHAT OIG FOUND

The Office of Inspector General (OIG) determined that Food and Nutrition Service (FNS) had adequate controls to ensure that Ohio did not use Supplemental Nutrition Assistance Program (SNAP) administrative funds to provide benefits to participants in fiscal year (FY) 2024 and supported requests for reimbursements. However, our analysis of more than 917,000 Ohio households that received SNAP benefits during FY 2024 identified more than 17,000 households with anomalies, which may or may not represent actual errors. The Ohio Department of Job and Family Services (ODJFS) cited issues with its Death Master File subscription, system issues, staff input errors, and the data file provided to OIG as causes for some of these anomalies. ODJFS initiated some corrective actions during our review. As a result of these data anomalies, there is reduced assurance in the quality and integrity of SNAP participant benefit data used to determine eligibility and calculate benefits. These data anomalies totaled \$13.3 million, and we consider these questioned costs requiring further ODJFS review.

### WHAT OIG RECOMMENDS

We recommend that FNS direct ODJFS to review the \$13.3 million in questionable SNAP participant data and recover benefits, as appropriate; ensure its Death Master File subscription remains active and properly interfaces; as well as strengthen controls, data reviews, and training, as appropriate. We also recommend FNS include an assessment of ODJFS's SNAP participant data review process as part of the FNS Midwest Regional Office relevant oversight activities.

FNS agreed with our finding, recommendations, and monetary results. We accepted management decision for all six recommendations.



## OFFICE OF INSPECTOR GENERAL

United States Department of Agriculture



**DATE:** May 26, 2026

**INSPECTION**

**NUMBER:** 27801-0001-31

**TO:** Patrick A. Penn  
Deputy Undersecretary  
Administrator  
Food and Nutrition Service

**ATTN:** Amanda Musgrove  
Director, Office of Internal Controls, Audits, and Investigations  
Food and Nutrition Service

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

**SUBJECT:** Evaluation of Ohio's Use of Supplemental Nutrition Assistance Program  
Administrative Funds for Participants' Benefits

This report presents the results of our inspection of Food and Nutrition Service: Evaluation of Ohio's Use of Supplemental Nutrition Assistance Program Administrative Funds for Participants' Benefits. Your written response to the official draft is included in its entirety at the end of the report. Based on your written response, we are accepting management decision for all six recommendations in the report, and no further response to this office is necessary.

In accordance with Departmental Regulation 1720-1, final action needs to be taken within 1 year of the date of each management decision. Please follow your internal agency procedures in forwarding final action correspondence to the Office of the Chief Financial Officer.

We appreciate the courtesies and cooperation extended to us by members of your staff during our fieldwork and subsequent discussions. This report contains publicly available information and will be posted in its entirety to our website (<https://usdaoig.oversight.gov>) in the near future.

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# Background and Objectives

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## National Background

The U.S. Department of Agriculture (USDA) Food and Nutrition Service's (FNS) Supplemental Nutrition Assistance Program (SNAP) is the nation's largest nutrition assistance program. SNAP provides food benefits to low-income families to supplement their grocery budget so they can afford the nutritious food essential to health and well-being. In fiscal year (FY) 2024, FNS provided \$94.3 billion in SNAP benefits to 41.7 million participants.<sup>1</sup>

SNAP is administered in accordance with the provisions of the Food and Nutrition Act of 2008 and the regulations in subchapter C of Title 7 of the Code of Federal Regulations (C.F.R). State agencies are responsible for SNAP administration and for ensuring program integrity. State agencies determine individual and household benefit eligibility and issue monthly benefits to households based on the household's size, net monthly income, and allowable deductions. Changes to household information, such as size, require recalculation of household benefit amounts. State agencies are responsible for accurately storing and maintaining individual and household eligibility and benefit data.

FNS funds the full cost of SNAP benefits and generally reimburses the States for 50 percent of administrative costs. State agencies have flexibility to adapt their organizational structure to administer SNAP according to their unique circumstances and the needs of their residents.

State agencies report their cumulative SNAP expenditures on the FNS-778 SNAP worksheet, which is then summarized and reported on the Federal Financial Report Standard Form 425. The States are reimbursed for their SNAP administrative expenditures based on the information reported on these reports. Costs claimed on FNS-778 are reported in various categories including Certification, Automated Data Processing, Employment and Training (E&T), and Fraud Control. In FY 2024, FNS provided more than \$6.5 billion to State agencies to administer SNAP.

Of the 53 States and territories participating in SNAP, 10 administer the program at the county/district level. These 10 States reimburse Federal SNAP administrative funds to the counties for program functions performed by county agencies. FNS oversees the States' implementation of SNAP to ensure they carry out the program in accordance with Federal laws and regulations.

## Ohio Background

The State of Ohio administers SNAP through the Ohio Department of Job and Family Services (ODJFS) and 88 counties on behalf of FNS. Ohio is 1 of 10 States where the districts or counties perform program functions. Monthly, counties submit administrative expenditure information to the State via the County Finance Information System. The system then performs calculations

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<sup>1</sup> 41.7 million persons is the monthly average for SNAP participation in FY 2024. One or more persons make up a household, and States calculate and disburse benefits at the household level.

using the data submitted to determine Federal, State, and local shares of expenditures. While counties are responsible for the program operations, such as household eligibility determinations and certifications, the State oversees the program by providing administrative support and overall financial management. Ohio maintains the administrative cost record in the Ohio Administrative Knowledge System.

In FY 2024, Ohio was reimbursed \$139.9 million in Federal administrative costs, of which \$62.4 million was reimbursement for certification costs related to determining program eligibility for participants. The table below shows Ohio’s FY 2024 participant data.

**State of Ohio’s FY 2024 SNAP Participation Data**

<b>Households</b>	<b>Persons</b>	<b>Total Benefits Provided</b>
917,353	1,778,434	\$2,815,411,013

**Table 1: This table presents the number of households and persons that received SNAP benefits in at least 1 month in FY 2024 and total SNAP benefits provided in FY 2024, based on participation data provided by the State of Ohio as of September 4, 2025. Table by the Office of Inspector General (OIG).**

**Objectives**

Our objectives were to determine whether the State of Ohio used FNS SNAP administrative funds to provide benefits to participants and to perform analytics on SNAP participant data to evaluate its quality and integrity.

## **Objective 1 Conclusion: FNS Designed Adequate Controls Over SNAP Administrative Funds for the State of Ohio**

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We determined that FNS had designed adequate controls to ensure that ODJFS did not use SNAP administrative funds to provide benefits to participants in FY 2024.

### ***Assessment of Access Controls and Authorizations Over Administrative and Benefits Payments***

FNS' access controls and authorizations to request SNAP administrative and benefits payments are adequately designed to ensure that administrative funds are not used to provide benefits to SNAP participants. Specifically, FNS' controls at ODJFS were to:

- establish two separate letters of credit for Ohio's administrative funds and SNAP benefits,
- issue SNAP administrative funds and SNAP benefits under different Office Location Codes and Recipient Identifications within the U.S. Department of Treasury's Automated Standards Application for Payments (ASAP) system,
- establish mandatory payment holds and automated notification emails when ASAP banking information changes, and
- require supporting documentation for State agencies and Electronic Benefits Transfer (EBT) processors to request payments for administrative and SNAP participant benefits costs, respectively, and require daily reconciliations of participant benefit account activity.

The U.S. Government and Accountability Office's Standard for Internal Control in the Federal Government require agencies to design appropriate control activities to limit access to program funds and to ensure transactions are authorized and executed only by officials acting within the scope of their authority.<sup>2</sup>

FNS National Office officials explained that the flows of funds for administrative and benefit payments are distinct, and separately managed. To ensure controlled access and proper authorizations for FNS SNAP reimbursements, FNS established two separate letters of credit. FNS designated one letter of credit for administrative cost reimbursements, while the other is allocated for payments related to SNAP benefits transactions. These two letters of credit specify the funds available for:

1. State agencies to request reimbursement for costs incurred while administering SNAP,<sup>3</sup> and

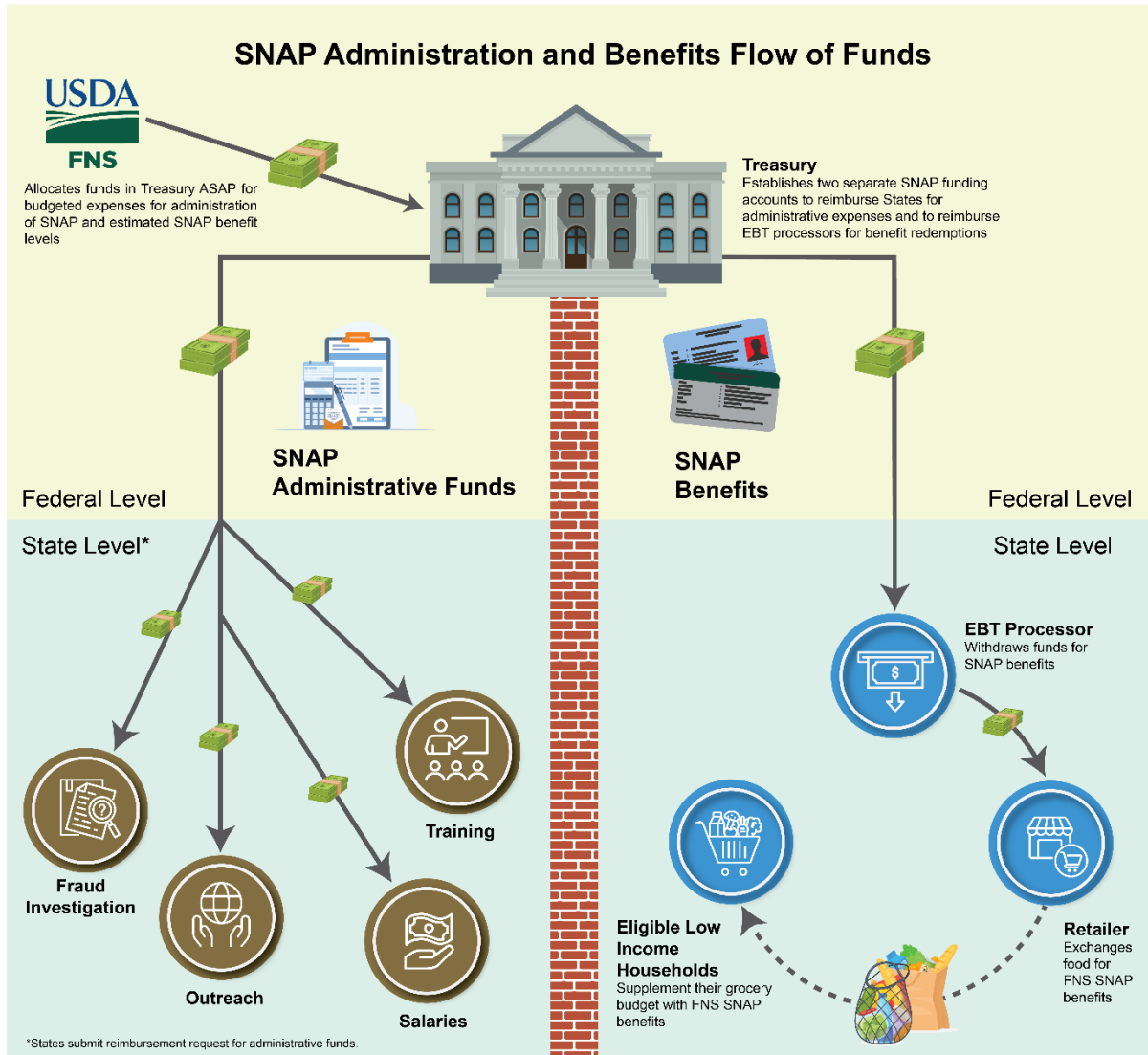
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<sup>2</sup> According to USDA regulation, agencies are responsible for establishing and maintaining an internal control system based on the U.S. Government Accountability Office's Standards for Internal Control in the Federal Government. USDA Departmental Regulation 1110-002, *Management's Responsibility for Internal Control* (March 5, 2021).

<sup>3</sup> Activities to administer FNS SNAP could include, but are not limited to, costs for investigating and prosecuting SNAP fraud activity, costs for SNAP information activities or outreach, salaries for accepting and processing applications, and costs to provide SNAP participants training to enter or move up in the workforce.

2. EBT processors to settle SNAP participant benefit transactions with retailers.

Authorized officials from State agencies and EBT processors can request payments up to the authorized amount specified in the letters of credit through the ASAP system. Once the payment requests are processed, funds are deposited into separate bank accounts for administrative costs and SNAP participant benefits. This approach ensures that there is no commingling of administrative and SNAP participant benefits funds. Figure 1 below illustrates the separate flows of administrative and SNAP participant benefits funds.



**Figure 1: This diagram depicts the separate flows of funds from FNS to the State agency for the Federal share of administrative expenses, and to the host processor to reimburse retailers for daily transactions of SNAP benefits. States do not have access to benefits funding. Figure by OIG.**

### *Review of Supporting Documentation for Selected Ohio Administrative Cost Expenditures*

Based on FNS' control requiring supporting documentation for claimed administrative costs, we reviewed documentation for selected administrative expenditures at ODJFS and one selected county. We determined that ODJFS's requests for reimbursements were supported and that none were used to provide SNAP benefits to participants.

Federal regulations require State agencies to maintain source documents to support any costs claimed for program administration.<sup>4</sup> These source documents, such as invoices, cost determination and allocations procedures, and accounting procedures, provide evidence of when and how the State of Ohio used these funds to administer SNAP. Additionally, FNS performs Financial Management Reviews to oversee State agency operations of SNAP. These reviews include examining supporting documentation for administrative expenditures.

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<sup>4</sup> 7 C.F.R. § 277.6 (b)(7).

## Objective 2 Conclusion: Ohio Needs to Improve Assurance Over the Quality and Integrity of Its SNAP Participant Data

Our analysis of Ohio households that received monthly SNAP benefits in FY 2024 identified more than 17,000 households with 1 or more data anomalies, such as participants' State not being Ohio.<sup>5</sup> ODJFS cited issues with its Death Master File<sup>6</sup> subscription, its system, staff input errors, and the data file provided to OIG as causes for some of these anomalies. As a result, there is reduced assurance in the quality and integrity of SNAP participant benefit data used to determine eligibility and calculate benefits. The data anomalies totaled \$13.3 million in SNAP benefits issued during FY 2024, and we categorized these as questioned costs.



Federal regulations require State agencies to verify SNAP applicant identities and other critical information prior to certifying the household to participate in SNAP.<sup>7 8</sup> State agencies are also required to establish issuance and accountability systems that ensure only certified eligible households receive benefits and maintain current and accurate SNAP participant data.<sup>9</sup>



To evaluate the quality and integrity of SNAP participant data, we performed analytics on Ohio's FY 2024 SNAP participant benefit data, with a focus on key fields needed to validate individuals and determine eligibility.<sup>10</sup> The State of Ohio provided OIG participation data for each month in FY 2024, and each month's data contained records for every participant within a household that received SNAP benefits that month. For example, a household of four participants receiving benefits the entire year resulted in 48 records in the State agency data.<sup>11</sup>

<sup>5</sup> A data anomaly is a deviation from what is standard, normal, or expected that requires further review, and may or may not represent actual errors. The scope of our inspection was to perform data analytics on participant data and did not include additional testing to determine whether the identified anomalies resulted in payment errors.

<sup>6</sup> The Social Security Administration maintains the Death Master File, which contains over 83 million records of deaths reported. The Death Master File includes social security number, name, date of birth, and date of death, if available to the Social Security Administration. It does not have a death record for all persons; thus, the absence of a particular person is not proof of life. Additionally, 7 C.F.R. § 272.14(c) requires States to verify the accuracy of any Death Master File matches by comparing identifiable information about household members, notifying households of a match, and providing an opportunity for the household to respond prior to an adverse action to deny, reduce, or terminate benefits.

<sup>7</sup> 7 C.F.R. § 273.2(f)(1).

<sup>8</sup> 7 C.F.R. § 273.1(a) states a household is an individual or group of individuals who live together and customarily purchase food and prepare meals together for home consumption.

<sup>9</sup> 7 C.F.R. § 274.1(a) and (h).

<sup>10</sup> See Exhibit B for the data quality tests we performed.

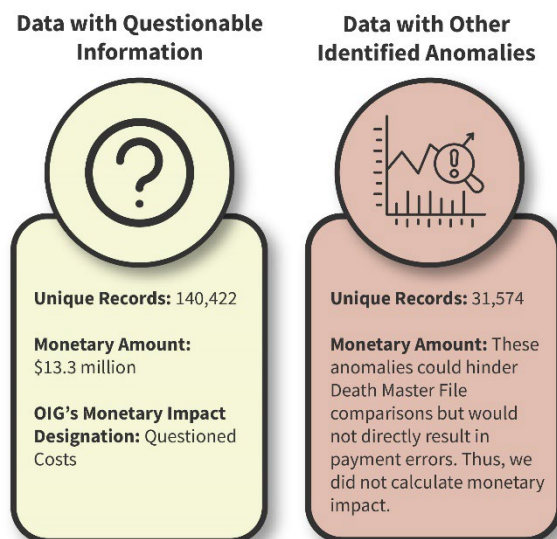
<sup>11</sup> The 48 records were calculated by multiplying 4 participants in the household by 12 months of participants benefits.

Our analytics identified data anomalies by individual participant for each month. Some participants' anomalies appeared in multiple months, and each appearance was counted as a record with an anomaly. Some records had multiple data anomalies, such as having both duplicate Social Security numbers and a future date of birth and a State other than Ohio. We counted each record (including records with multiple anomalies) as one unique record in the questioned cost total.

**Data Anomaly:** A deviation from what is standard, normal, or expected that requires further review, and may or may not represent actual payment errors.

Our analysis of the 15.2 million records identified issues with data used to determine participant eligibility and calculate benefits. Specifically, we identified questionable information, such as future dates of birth and States other than Ohio,<sup>12</sup> and other anomalies where names contained unexpected characters (numbers or punctuation in a name), as summarized in Figure 2 and detailed in Exhibit C.

## DATA ANOMALY CATEGORIES



**Figure 2: This figure depicts OIG's analytical results. Figure by OIG.<sup>13</sup>**

During fieldwork, ODJFS officials agreed that the following contributed to some of the data anomalies:

- a 4 month lapse in ODJFS's Death Master File subscription and an interface issue with the SNAP benefit eligibility system,
- system issues allowing workers to erroneously update dates of birth, and

<sup>12</sup> See Exhibit C for all areas where we identified questionable information.

<sup>13</sup> Overall, we identified 171,601 unique records with data anomalies. Some records had both questionable information and other identified anomalies and are included in the unique record counts for each category in this graphic.

- input errors where staff erroneously updated dates of birth or inadvertently duplicated individuals' records and then attempted to distinguish between valid records and duplicate records by modifying names.

ODJFS attributed other data anomalies to the file provided to us. For example, ODJFS stated that field changes, such as address, will create a new record with a matching Social Security Number.<sup>14</sup> Additionally, ODJFS identified that some individual participants with certain data characteristics were inadvertently omitted, which may have impacted household sizes.<sup>15</sup>

Lastly, ODJFS explained that many anomalies showed a subsequent benefit denial date and that the denial process takes time. While we acknowledge that some anomalies show a denial date of the following month, we also identified records where benefits were provided for several months before denial or did not have a denial date.<sup>16</sup>

During our review, ODJFS began researching the identified anomalies. ODJFS stated it confirmed that some anomalies were valid payments; resolved some anomalies, including closing benefits if applicable; and initiated an additional data review process.<sup>17</sup>

While the scope of this engagement did not include additional testing to determine whether the identified anomalies resulted in payment errors, the data anomalies reduce assurance in the quality and integrity of SNAP participant data used to determine eligibility and calculate benefits. With data anomalies affecting more than 17,000 Ohio SNAP households in FY 2024, we recommend FNS perform the following actions.

## **Recommendation 1**

Direct ODJFS to review the identified questionable SNAP participant data anomalies to determine whether monthly benefits of \$13.3 million are unallowable and recover benefits, as appropriate.

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<sup>14</sup> Our analytics identified duplicate social security numbers within a month, often in different counties, each with a household benefit amount. While the data appeared to show the same individual(s) received benefits in two different counties in the same month, ODJFS stated this occurred when participant information changed during the month as the system keeps track of changes with the original information and a new record with any updates. ODJFS further asserted there were additional controls in place to ensure that Ohio did not provide duplicate benefits to any individuals in any given month. We were unable to validate this assertion given the format of participant data and review of additional controls was outside the scope of our engagement. The intent of Recommendation 1 is to address this data anomaly.

<sup>15</sup> While ODJFS stated in January 2026 that its data join may have excluded some participants within a household, we reconciled Ohio's FY 2024 SNAP monthly benefits that OIG analyzed to FNS' publicly reported data. The intent of Recommendation 1 is to address this data anomaly.

<sup>16</sup> 7 C.F.R. § 273.18 provides that State agencies must begin collection action on all claims unless specific, pre-established cost-effectiveness determination conditions apply, allowing the State to opt to not pursue if the household is no longer participating in the program and the claim is \$125 or less. The intent of Recommendation 1 is to address benefit recovery.

<sup>17</sup> Our data analytics objective did not include validation of ODJFS's responses to individual data anomalies.

### **Agency Response**

FNS agreed with this recommendation and monetary result. FNS noted it formally directed ODJFS to act on this recommendation. FNS will collect and validate relevant information to support the State's review of the identified questionable SNAP participant data anomalies and noted that recovery will only occur if deemed appropriate.

FNS provided an estimated completion date of August 31, 2026.

### **OIG Position**

We accept management decision for this recommendation. For Final Action, FNS needs to provide the Office of the Chief Financial Officer evidence that it directed ODJFS to take action and evidence of FNS' validation of the State's data anomaly review and, as appropriate, recover benefits.

## **Recommendation 2**

Direct ODJFS to ensure its Death Master File subscription remains active and properly interfaces with its SNAP benefit eligibility system.

### **Agency Response**

FNS agreed with this recommendation. FNS noted it formally directed ODJFS to act on this recommendation. FNS will obtain evidence that the Death Master File is active and properly interfacing with its SNAP benefit eligibility system.

FNS provided an estimated completion date of August 31, 2026.

### **OIG Position**

We accept management decision for this recommendation. For Final Action, FNS needs to provide the Office of the Chief Financial Officer evidence that it directed ODJFS to take action and evidence that the Death Master File is active and properly interfaces with ODJFS' SNAP benefit eligibility system.

## **Recommendation 3**

Direct ODJFS to determine whether its review of the identified SNAP participant data anomalies identified any other control weaknesses and, if so, resolve them.

### **Agency Response**

FNS agreed with this recommendation. FNS noted it formally directed ODJFS to act on this recommendation and that Ohio has plans to enhance controls. FNS will obtain evidence to support any other control weaknesses identified by this review.

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

### **OIG Position**

We accept management decision for this recommendation. For Final Action, FNS needs to provide the Office of the Chief Financial Officer evidence that it directed ODJFS to take action and evidence to support any other control weakness identified by ODJFS' review and resolution of those weaknesses.

## **Recommendation 4**

Direct ODJFS to ensure its SNAP participant data review process detects and resolves the identified anomalies, as appropriate.

### **Agency Response**

FNS agreed with this recommendation. FNS noted it formally directed ODJFS to act on this recommendation and will obtain evidence to support Ohio's efforts in this area.

FNS provided an estimated completion date of October 31, 2026.

### **OIG Position**

We accept management decision for this recommendation. For Final Action, FNS needs to provide the Office of the Chief Financial Officer evidence that it directed ODJFS to take action and evidence to support that ODJFS' SNAP participant data review process detects and resolves the identified anomalies, as appropriate.

## **Recommendation 5**

Direct ODJFS to conduct training to prevent recurrence of the identified anomalies, as appropriate.

### **Agency Response**

FNS agreed with this recommendation. FNS noted it formally directed ODJFS to act on this recommendation and will obtain evidence from the State to support completion of the training.

FNS provided an estimated completion date of October 31, 2026.

### **OIG Position**

We accept management decision for this recommendation. For Final Action, FNS needs to provide the Office of the Chief Financial Officer evidence that it directed ODJFS to

take action and evidence that ODJFS conducted training to prevent recurrence of the identified anomalies, as appropriate.

## **Recommendation 6**

Include an assessment of ODJFS's SNAP participant data review process as part of FNS Midwest Regional Office relevant oversight activities.

### **Agency Response**

FNS agreed with this recommendation. FNS stated that it will assess ODJFS's SNAP participant data review process as part of relevant agency oversight activities and will provide evidence in writing summarizing the results of this assessment.

FNS provided an estimated completion date of November 30, 2026.

### **OIG Position**

We accept management decision for this recommendation. For Final Action, FNS needs to provide the Office of the Chief Financial Officer evidence that FNS assessed ODJFS's SNAP participant data review process as part of relevant agency oversight activities.

## Scope and Methodology

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We conducted this inspection by examining whether the State of Ohio used SNAP administrative funds to provide benefits to participants (Objective 1) and to perform analytics on SNAP participant data to evaluate its quality and integrity (Objective 2). We focused our inspection on FNS SNAP administrative funds and participant data for FY 2024 and conducted our fieldwork from May 2025 through April 2026. We conducted in-person fieldwork in Columbus, Ohio, which is in Franklin County, and conducted interviews with FNS officials. We discussed the results of our inspection with agency officials on April 16, 2026, and included their comments, as appropriate.

To accomplish Objective 1—to determine whether the State of Ohio used SNAP administrative funds to provide benefits to participants—we:

- Reviewed Federal laws and regulations and FNS and ODJFS policies and procedures related to SNAP administrative costs;
- Interviewed FNS National Office, FNS Midwest Regional Office, ODJFS, and Franklin County, Ohio officials to gain an understanding of controls over SNAP administrative and participant benefits funds;
- Gained an understanding of the financial systems Ohio used to manage SNAP administrative costs, through provided walkthroughs;
- Reviewed ODJFS and EBT processor user roles and access to the U.S. Department of the Treasury’s ASAP system to determine whether access to Ohio’s administrative and SNAP participant benefits funds was appropriate;
- Reviewed all FY 2024 requests for payments from Ohio’s administrative and participant benefits accounts to assess whether authorized individuals initiated payments; and
- Reviewed selected transactions to confirm whether FNS’ controls ensured that reimbursements for SNAP administrative costs were supported.

### Transaction Selection Methodology

We reviewed the State of Ohio’s FY 2024 Standard Form 425/FNS-778 and general ledger and identified the five administrative cost categories with the highest total Federal share of outlays and unliquidated obligations. For each of the top five categories, we selected and tested one transaction to confirm whether FNS’ controls ensured that SNAP administrative reimbursements were supported.

Ohio’s administrative cost categories and reimbursed expenditures are shown in Table 2 below.

<b>FNS-778 Category Name</b>	<b>Total Federal Share of Outlays and Unliquidated Obligations</b>	<b>Description</b>
Certification	\$62,441,979	Costs for accepting and processing applications. Includes salaries, benefits, travel expenses, supervisory, clerical, and other support costs.
50% Unspecified Other	\$31,315,730	Other activities not specifically identified in the other categories.
Automated Data Processing Operations	\$22,445,686	Operational costs of computer systems.
Fair Hearing	\$4,886,312	Costs for Fair Hearing activities.
E&T 50% Grant	\$4,839,757	Amount in excess of E&T allocation (E&T 100% Grant) expended to operate the E&T program.
E&T 100% Grant	\$3,081,992	Unmatched Federal grant expended on administrative costs of the E&T program.
Quality Control	\$2,556,972	Costs for quality control activity, including travel expenses.
Outreach	\$2,429,717	Costs for program informational activities.
Management Evaluation	\$1,918,582	Costs for management evaluation activities.
E&T Transportation and Other	\$1,687,981	Costs to reimburse E&T participants for the costs of transportation and other reasonable and necessary costs incurred as a result of E&T participation.
EBT Issuance	\$1,621,579	Costs for EBT issuance, including EBT operational costs and EBT equipment costs.
Fraud Control	\$637,519	Costs of qualified employees engaged specifically in the investigation and prosecution of SNAP fraud activity.
100% State Exchange	\$10,349	Travel costs and costs for printed materials and electronic or other media related to the exchange of ideas and experience for improving program management among States.
<b>Total</b>	<b>\$139,874,155</b>	

**Table 2: The data in this table is from Ohio’s FY 2024 SNAP Financial Status Report (FNS-778) as of December 27, 2024. Table by OIG.**

Since Ohio administers the program at the county level, we conducted our testing of five transactions each at both the State and county levels. Since the FNS-778 combines both State and county administrative costs, to identify the top five FNS-778 SNAP administrative cost categories for the State, we used data provided by ODFJS that identified the State specific and county specific costs that were summed to obtain Ohio’s total costs for the FNS-778. For State administrative costs, the top five categories were: Automated Data Processing Operations, 50% Unspecified Other, Fair Hearing, Outreach, and Management Evaluations. For our county testing, we selected the most populous county in Ohio, Franklin County. To identify the top five administrative cost categories for Franklin County, we used general ledger data provided by ODJFS to isolate Franklin County’s costs. The top five cost categories were: Certification, 50% Unspecified, Fair Hearing, Quality Control, and E&T 50%.

We then sampled the highest general ledger transaction from each of the 10 categories (5 at the State level and 5 at Franklin County), and reviewed the documentation provided by ODJFS and Franklin County officials for these 10 expenditures.

To accomplish Objective 2—to perform analytics on SNAP participant data to evaluate its quality and integrity—we:

- Reviewed Federal laws and regulations related to State agencies’ role in administering SNAP and ensuring program integrity;
- Gained an understanding of Ohio’s benefits eligibility system through ODFJS-provided walkthroughs;
- Relied on the work of specialists to obtain and analyze Ohio’s FY 2024 SNAP participant benefit records and calculate costs attributable to identified data anomalies (See Exhibit B for a list of data tests and Exhibit C for results);<sup>18</sup> and
- Obtained ODJFS feedback on identified data anomalies.

The scope of our inspection did not include additional testing to determine whether the identified anomalies resulted in payment errors.

We conducted this inspection as one of a series of 10 for the top SNAP-participating State agencies, each with similar objectives. Table 2 shows these 10 States listed in descending order by the number of persons participating in SNAP within each State.

<b>State</b>	<b>Persons</b>	<b>Cost</b>
California	5,379,575	\$12,377,175,489
Texas	3,193,009	\$7,210,895,950
Florida	2,975,789	\$6,604,797,454
New York	2,926,213	\$7,353,983,677
Pennsylvania	2,000,018	\$4,268,081,855
Illinois	1,935,645	\$4,469,341,818

<sup>18</sup> We obtained documentation to ensure these specialists were qualified professionally, competent in the work we relied upon, and met independent standards.

State	Persons	Cost
Michigan	1,474,427	\$3,061,361,572
North Carolina	1,415,607	\$2,939,826,574
Georgia	1,411,357	\$3,269,318,111
Ohio	1,386,865	\$3,177,571,738 <sup>19</sup>

**Table 3: This table presents the top 10 States, by number of persons, participating in SNAP in FY 2024 based on FNS' data as of February 26, 2025. Table by OIG.**

We conducted this inspection in accordance with the Council of the Inspectors General on Integrity and Efficiency's *Quality Standards for Inspection and Evaluation*. To meet our first objective, as discussed in the report's *Objective 1 Conclusion*, we obtained the State and counties' general ledger information for our SNAP administrative fund transaction testing. We did not independently review or assess the agency's general ledger information systems; therefore, we make no representation regarding the adequacy of those computer systems, or the information generated by them. To meet our second objective, we obtained Ohio's SNAP participant data. We performed analytics on the data to evaluate its quality and integrity and discussed data anomalies with ODJFS staff to identify the causes. The report's *Objective 2 Conclusion* contains our finding and recommendations related to the quality and integrity of Ohio's SNAP participant data. We make no other representation regarding the overall adequacy of the agency's computer systems, or the information generated by them.

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<sup>19</sup> We performed analytics on Ohio's \$2.8 billion in monthly SNAP benefits and did not review supplemental benefits of \$397.9 million.

## Abbreviations

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ASAP .....	Automated Standards Application for Payments
C.F.R. ....	Code of Federal Regulations
EBT .....	Electronic Benefits Transfer
E&T .....	Employment and Training
FY .....	fiscal year
FNS .....	Food and Nutrition Service
ODJFS .....	Ohio Department of Job and Family Services
OIG .....	Office of Inspector General
SNAP .....	Supplemental Nutrition Assistance Program
USDA.....	U.S. Department of Agriculture

## **Exhibit A: Summary of Monetary Results**

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Exhibit A summarizes the monetary results for our inspection report by finding and recommendation number.<sup>20</sup>

<b>Finding</b>	<b>Recommendation</b>	<b>Description</b>	<b>Amount</b>	<b>Category</b>
<b>1</b>	<b>1</b>	Questionable SNAP participant data	\$13,279,255	Questioned Costs, Recovery Recommended
<b>Total</b>			<b>\$13,279,255</b>	

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<sup>20</sup> To preclude double counting, records with multiple anomalies were only included once in the monetary results summary calculations.

## Exhibit B: Summary of Data Tests Conducted

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The table below lists the data quality tests we conducted on Ohio’s FY 2024 SNAP participation data records. Our reportable results are shown in Exhibit C.

Data Quality Tests Conducted
Future Date of Birth
Participant Over 110 Years Old
Missing Date of Birth
Missing First or Last Name
Missing Citizenship <sup>21</sup>
Missing Social Security Number <sup>22</sup>
Missing Address
Missing City or State <sup>23</sup>
State Not Ohio
Duplicate Social Security Numbers
Death Master File Matches
Households Without an Adult <sup>24</sup>
Benefits Exceed Allowable Amount for the Household Size
Negative Benefit Amount
Income that Exceeds \$9,999 <sup>25</sup>
Negative Income <sup>26</sup>
Income Contains Non-Numeric Character(s)
Social Security Number Contains Non-Numeric Characters(s) <sup>27</sup>
First or Last Name Contains Unexpected Character(s) <sup>28</sup>

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<sup>21</sup> We found that when citizenship data was missing, that the data had a justification that the individual was a qualified alien. As such, we did not consider this a data anomaly that would require further reporting or research.

<sup>22</sup> We found that when a social security number was missing, that the data had a justification that the individual had applied for a number. As such, we did not consider this a data anomaly that would require further reporting or research.

<sup>23</sup> We identified an immaterial amount of data anomalies, which we excluded from further reporting.

<sup>24</sup> In response to our SNAP participant data request, ODJFS’s provided data file excluded non-eligible parents, giving the appearance of children-only households. As such, we did not consider this a data anomaly that would require further reporting or research.

<sup>25</sup> After excluding large households whose income was under the broad-based categorical eligibility income limits, we identified an immaterial amount of data anomalies, which we excluded from further reporting.

<sup>26</sup> According to ODJFS, self-employment income will display as negative if an individual’s allowable employment expenses exceed their income. As such, we did not consider this a data anomaly that would require further reporting or research.

<sup>27</sup> Appropriately placed hyphens, after the first three digits and before the last four digits, were allowed.

<sup>28</sup> Unexpected character(s) are numbers or punctuation in a name.

## Exhibit C: Summary of Data Anomalies

The table below summarizes our identified data anomalies. A data anomaly is a deviation from what is standard, normal, or expected and may or may not represent actual errors. The scope of this engagement did not include additional testing to determine whether the identified anomalies resulted in payment errors.

Some participant records had multiple anomalies and we include each anomaly in each test result below, as applicable. Monetary amounts are the total benefit amount for the household, when any member of a household had a data anomaly, unless otherwise noted.

Data Anomaly Test	Number of Impacted Records	Impacted Records – Monetary Amounts
<i>Questionable Information Categorized as Questioned Costs – Recovery Recommended</i>		
Questionable Date of Birth		
• Future Date of Birth	82	\$49,573
• Over 110 Years Old <sup>29</sup>	21	\$4,503
Benefits Exceed Allowable Amount for the Household Size <sup>30</sup>	122,509	\$8,852,887 <sup>31</sup>
State Not Ohio <sup>32</sup>	15,822	\$4,040,742
Duplicate Social Security Numbers <sup>33</sup>	1,846	\$213,814
Death Master File Matches <sup>34</sup>	536	\$154,294
<b><i>Total Unique Records With Questioned Costs, Recovery Recommended</i></b>	<b>140,422<sup>35</sup></b>	<b>\$13,279,255<sup>36</sup></b>

<sup>29</sup> It is rare for an individual to be aged 110 or older; there are only 1,933 individuals nationwide out of 331 million total people in the United States. U.S. Department of Commerce, U.S. Census Bureau, *2020 Census Special Reports, Centenarians: 2020* (September 2025).

<sup>30</sup> 7 C.F.R. § 274.1(a) requires State agencies to establish issuance and accountability systems which ensure that benefits are distributed in the correct amounts.

<sup>31</sup> This amount is the total excess benefits paid over allowable amounts for the household size.

<sup>32</sup> 7 C.F.R. § 273.3(a) requires a household to live in the State in which it files an application for participation.

<sup>33</sup> 7 C.F.R. § 272.4(e)(1) requires State agencies to establish a system to ensure that no individual participates more than once in a month, in more than one jurisdiction, or in more than one household within the State in SNAP. To identify such individuals, the system should use names and social security numbers at a minimum, and other identifiers such as birth dates or addresses as appropriate.

<sup>34</sup> 7 C.F.R. § 272.14 requires State agencies to establish a system to verify and ensure that benefits are not issued to individuals who are deceased.

<sup>35</sup> Some records had multiple data anomalies, as reflected in the above rows. This amount represents the total number of unique records with one or more questioned costs data anomalies.

<sup>36</sup> Some records had multiple data anomalies, as reflected in the above rows. This amount represents the total dollars associated where any records had a questioned costs data anomaly.

<b>Data Anomaly Test (cont.)</b>	<b>Number of Impacted Records (cont.)</b>	<b>Impacted Records – Monetary Amounts (cont.)</b>
<i>Other Data Anomalies</i>		
First Name With Unexpected Character(s) <sup>37</sup>	3,367	
Last Name With Unexpected Character(s) <sup>38</sup>	28,310	
<b><i>Total Data With Other Data Identified Anomalies</i></b>	<b>31,574<sup>39</sup></b>	
<b>Overall Total</b>	<b>171,601<sup>40</sup></b>	<b>\$13,279,255</b>

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<sup>37</sup> Unexpected character(s) are numbers or punctuation in a name. Unexpected character(s) may hinder Death Master File name comparisons.

<sup>38</sup> Ibid.

<sup>39</sup> Some records had multiple data anomalies, as reflected in the above rows. This amount represents the total number of unique records with one or more data anomalies related to unexpected character(s) in names.

<sup>40</sup> Some records had multiple data anomalies, as reflected in the figures above. This amount represents the total number of unique records with one or more data anomalies.

**Agency's Response**

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**FNS'  
Response to Inspection Report**



U.S. DEPARTMENT OF AGRICULTURE

**Date:** May 14, 2026

**To:** Yarisis Rivera-Rojas  
Acting Assistant Inspector General for Audit

**From:** Patrick Penn /s/  
  
Acting Administrator  
Food and Nutrition Service  
  
Deputy Under Secretary  
Food, Nutrition, and Consumer Services

**Subject:** OIG Inspection 27801-0001-31, Evaluation of Ohio's Use of Supplemental Nutrition Assistance Program Administrative Funds for Participants

This letter responds to the official draft report issued on April 23, 2026, for inspection number 27801-0001-31, Evaluation of Ohio's Use of Supplemental Nutrition Assistance Program (SNAP) Administrative Funds for Participants' Benefits. Specifically, the Food and Nutrition Service (FNS) is responding to the six recommendations made to the agency in the report.

OIG's inspection confirmed that for the objective associated with the formal title of the work, the Ohio Department of Job and Family Services (ODJFS) has controls in place to prevent the use of SNAP administrative funds for participant benefits. The recommendations and corresponding responses contained within this letter do not relate to SNAP administrative funds, and FNS appreciates ODJFS' efforts in overseeing and ensuring the integrity of those administrative funds.

OIG's inspection objective of performing analytics on SNAP participant data to evaluate its quality and integrity did reveal data anomalies as described in the body of the OIG report. However, as noted by OIG, the inspection did not include a validation of ODJFS's responses to

individual data anomalies and did not include additional testing to determine whether the identified anomalies resulted in actual eligibility or payment errors. Ohio issued approximately \$3.2 billion in SNAP benefits during the year reviewed by OIG, and it is important to note that the current questioned cost amount represents less than one percent of all benefits issued. As a demonstration of their commitment to maintaining program integrity, the ODJFS has already provided information suggesting that the questioned costs associated with the data anomalies may be substantially lower. FNS appreciates ODJFS's efforts to-date and will continue working with the State as they complete their remaining review work. As the Federal oversight agency, FNS will complete the validation of the ODJFS's review of the data anomalies and recovery will only occur if deemed appropriate.

If you have any questions or need additional information regarding this response, please contact Amanda Musgrove, Director of the FNS Office of Internal Controls, Audits, and Investigations (OICAI) at (703)305-2092 or [Amanda.Musgrove@usda.gov](mailto:Amanda.Musgrove@usda.gov).

### **OIG Recommendation 1**

Direct ODJFS to review the identified questionable SNAP participant data anomalies to determine whether monthly benefits of \$13.3 million are unallowable and recover benefits, as appropriate.

### **FNS Response**

Agree with recommendation:  Yes  No

Agree with monetary results:  Yes  No  N/A

FNS has formally directed ODJFS to take action on this recommendation, and as noted above appreciates the review work already completed to-date by the State. FNS will collect and validate relevant information to support the State's review of the identified questionable SNAP participant data anomalies. Recovery will only occur if deemed appropriate.

**Estimated Completion Date**

August 31, 2026

**OIG Recommendation 2**

Direct ODJFS to ensure its Death Master File subscription remains active and properly interfaces with its SNAP benefit eligibility system.

**FNS Response**

Agree with recommendation:  Yes  No

Agree with monetary results:  Yes  No  N/A

FNS has formally directed ODJFS to take action on this recommendation and will obtain evidence that the Death Master File is active and properly interfacing with its SNAP benefit eligibility system.

As of the time of the exit conference for this inspection, ODJFS indicated that their Death Master File subscription is current and that the State has implemented new processes to ensure the subscription does not lapse.

**Estimated Completion Date**

August 31, 2026

**OIG Recommendation 3**

Direct ODJFS to determine whether its review of the identified SNAP participant data anomalies identified any other control weaknesses and, if so, resolve them.

**FNS Response**

Agree with recommendation:  Yes  No

Agree with monetary results:  Yes  No  N/A

FNS has formally directed ODJFS to take action on this recommendation and will obtain evidence to support any other control weaknesses identified as a result of this review.

It should be noted that as of the time of the exit conference, Ohio already plans to work with other State partners to put additional controls in place in the eligibility system related to date of birth. The State also plans to review for any other system enhancements that can be made.

**Estimated Completion Date**

September 30, 2026

**OIG Recommendation 4**

Direct ODJFS to ensure its SNAP participant data review process detects and resolves the identified anomalies, as appropriate.

**FNS Response**

Agree with recommendation:  Yes  No

Agree with monetary results:  Yes  No  N/A

FNS has formally directed ODJFS to take action on this recommendation and will obtain evidence to support Ohio's efforts in this area.

As of the time of the exit conference for this inspection, Ohio has shared that they plan to implement a quarterly review process of the same data points examined by OIG beginning in July 2026. Anomalies identified through this quarterly process will be sent to county agencies for correction and overpayment collection, if necessary.

**Estimated Completion Date**

October 31, 2026

**OIG Recommendation 5**

Direct ODJFS to conduct training to prevent recurrence of the identified anomalies, as appropriate.

**FNS Response**

Agree with recommendation:  Yes  No

Agree with monetary results:  Yes  No  N/A

FNS has formally directed ODJFS to take action on this recommendation and will obtain evidence from the State to support completion of the training.

**Estimated Completion Date**

October 31, 2026

**OIG Recommendation 6**

Include an assessment of ODJFS's SNAP participant data review process as part of FNS Midwest Regional Office relevant oversight activities.

**FNS Response**

Agree with recommendation:  Yes  No

Agree with monetary results:  Yes  No  N/A

FNS will assess ODJFS's SNAP participant data review process as part of relevant agency oversight activities and will provide evidence in writing summarizing the results of this assessment.

**Estimated Completion Date**

November 30, 2026

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