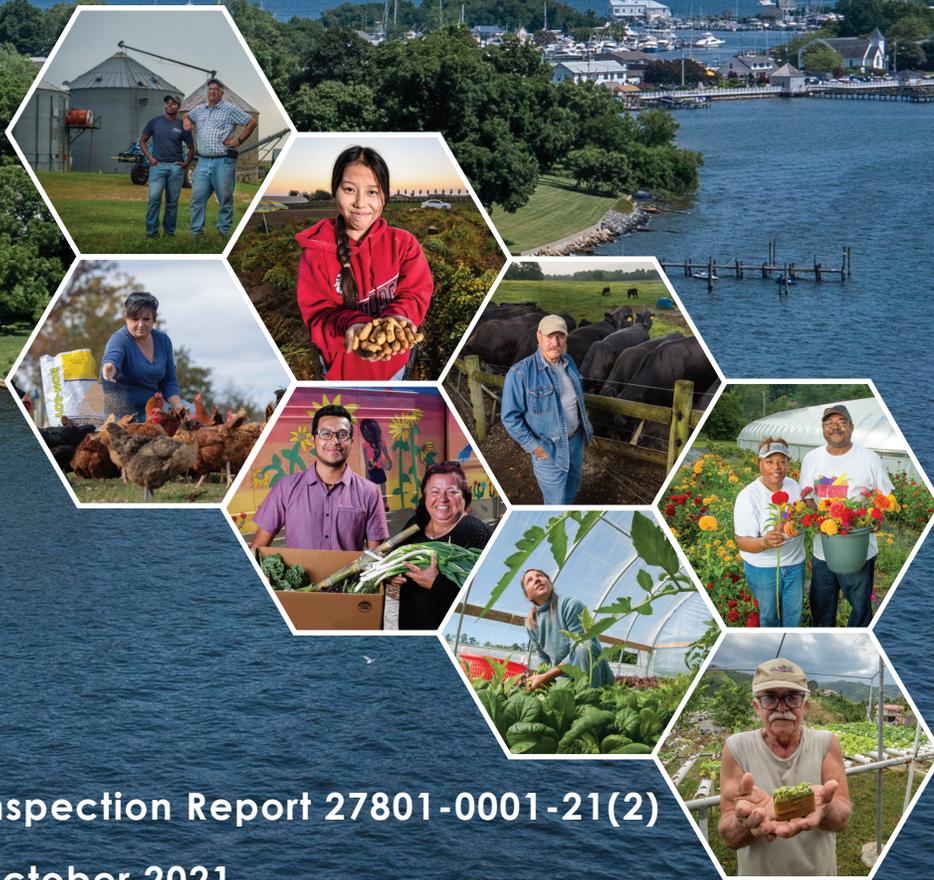




# COVID-19—Oversight of the Emergency Food Assistance Program—Interim Report



Inspection Report 27801-0001-21(2)

October 2021

# COVID-19—Oversight of the Emergency Food Assistance Program—Interim Report

## Inspection Report 27801-0001-21(2)

The objective of our ongoing inspection is to evaluate FNS' oversight of TEFAP—this report provides the interim results on what criteria FNS used to approve States for food and administrative funds provided under the FFCR and CARES Acts.

### OBJECTIVE

Our ongoing inspection has four objectives. This report addresses Objective 1: What criteria did FNS use to approve States for food and administrative funds provided under the FFCR and CARES Acts. The Objective 1 includes the following sub objectives: (a) How much did FNS allocate to each State for food assistance and administrative funds under each act?; (b) Did FNS deny any State request for food assistance and/or administrative funds provided under each act?; (c) Did FNS use different criteria to approve States for food assistance and administrative funds under each act?; and (d) What impact, if any, could changes to the criteria have on the integrity of the program?

### REVIEWED

We evaluated the process FNS used to approve States for food and administrative funds provided under the FFCR and CARES Acts.

### RECOMMENDS

We made no recommendations in this report.

### WHAT OIG FOUND

The Emergency Food Assistance Program (TEFAP) is a United States Department of Agriculture (USDA) program that provides supplemental food assistance to persons in need. TEFAP provides Federally purchased commodities (USDA-foods) to States and territories (States) to distribute to recipient agencies serving low-income households and individuals. TEFAP also provides administrative funds to cover States' and recipient agencies' costs associated with the transportation, processing, storage, and distribution of USDA-foods and foods provided through private donations.

We concluded that the Families First Coronavirus Response (FFCR) and Coronavirus Aid, Relief, and Economic Security (CARES) Acts did not change regulatory requirements to allocate TEFAP food funds and convertible food funds (administrative funds). Consistent with regular TEFAP operations, the Food and Nutrition Service (FNS) set aside a portion of the funds appropriated under the FFCR and CARES Acts to cover operational food costs. The agency also allocated funds to each State to cover food and administrative costs based on TEFAP's regular statutory funding formula. FNS allocates funds to States based on this formula and does not allow States to request a specific amount of food or administrative funds outside of what is allocated by the formula.

FNS did not use different criteria to allocate food assistance and convertible food funds for either the FFCR Act or CARES Act. However, in order to ensure States were eligible to receive CARES Act funds, FNS implemented an additional eligibility requirement. Although FNS implemented this additional requirement, we did not find any indication that it negatively impacted the integrity of the program, as all States complied with the requirement. We did not identify any issues that would warrant recommendations; therefore, we are not making any recommendations in this report.





**OFFICE OF INSPECTOR GENERAL**

United States Department of Agriculture



**DATE:** October 18, 2021

**INSPECTION**

**NUMBER:** 27801-0001-21(2)

**TO:** Cindy Long  
Administrator  
Food and Nutrition Service

**ATTN:** Melissa Rothstein  
Director  
Office of Internal Controls, Audits and Investigations

**FROM:** Gil H. Harden  
Assistant Inspector General for Audit

**SUBJECT:** COVID-19—Oversight of the Emergency Food Assistance Program—Interim Report

This report presents the results of the subject review. We do not have any recommendations in the report, and therefore, no further response to this office is necessary.

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



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# Background and Objectives

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## Background

The Emergency Food Assistance Program (TEFAP) is a United States Department of Agriculture (USDA) program that provides supplemental food assistance to persons in need.<sup>1</sup> TEFAP provides Federally purchased commodities<sup>2</sup> (USDA-foods)<sup>3</sup> to States and territories (States)<sup>4</sup> to distribute to recipient agencies<sup>5</sup> serving low-income households and individuals. TEFAP also provides food funds that can be converted to administrative funds (convertible food funds)<sup>6</sup> to cover States' and recipient agencies' costs associated with processing, storing, and distributing USDA-foods and foods provided through private donations.

The Food and Nutrition Service (FNS) administers TEFAP in collaboration with USDA's purchasing agencies: Agricultural Marketing Service, Farm Service Agency, and Commodity Credit Corporation. At the Federal level, FNS is responsible for allocating aid to States and for coordinating the ordering, processing, and distribution of USDA-foods. FNS allocates and distributes food and convertible food funds according to a formula based on each State's population of low-income and unemployed persons. State agencies<sup>7</sup> administer TEFAP at the State level. State agencies are responsible for distributing USDA-foods and funds to recipient agencies and for general oversight of the program at the local level. Figure 1 depicts the general responsibilities of TEFAP and the flow of USDA-foods and funds through TEFAP.

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<sup>1</sup> In 1981, TEFAP was first authorized to distribute surplus commodities in order to help supplement the diets of low-income Americans, including seniors. The Emergency Food Assistance Act of 1983 authorized TEFAP to provide other types of surplus foods.

<sup>2</sup> Commodities include fruits, vegetables, meats, and grains, among other foods.

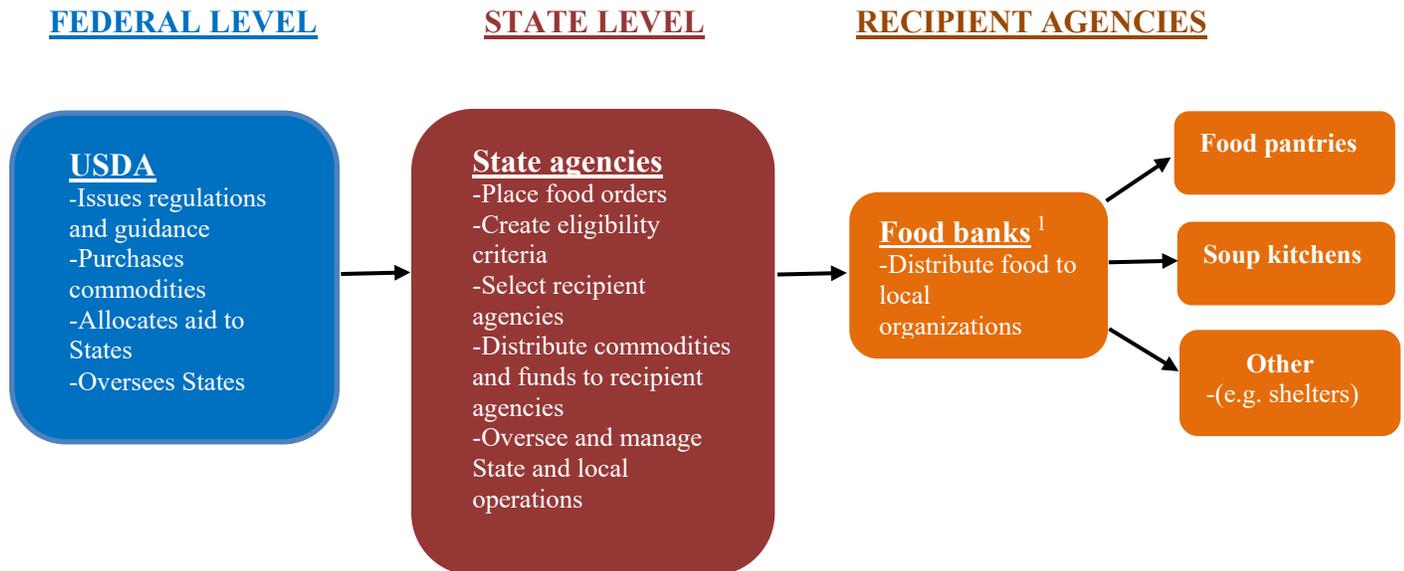
<sup>3</sup> The term "commodities" is no longer commonly used, as it has been replaced by "donated foods" or "USDA-foods."

<sup>4</sup> "States" are defined as all 50 States of the United States, the District of Columbia, Puerto Rico, the Virgin Islands, Guam, and the Northern Mariana Islands.

<sup>5</sup> Recipient agencies include emergency feeding organizations, such as food banks, food pantries, soup kitchens, and charitable institutions, which receive USDA-foods and/or administrative funds.

<sup>6</sup> Convertible food funds are food funds that FNS offers to the States for administrative costs. States have the option to accept their portion of the convertible food funds as either administrative funds, food funds, or any combination of the two.

<sup>7</sup> Examples of State agencies that administer TEFAP include entities such as the Department of Health and Human Services, the Department of Social Services, the Department of Agriculture, or the Department of Education.



**Figure 1. Flow of Food and Funds through TEFAP.**

1. States may distribute food to recipient agencies directly or task recipient agencies with food distribution to other recipient agencies. States often delegate this responsibility to food banks.

Section 27 of the Food and Nutrition Act authorizes mandatory funding for TEFAP.<sup>8</sup> In fiscal year (FY) 2020, Congress appropriated more than \$397 million to TEFAP: \$317.5 million for USDA-foods and more than \$79.6 million for food distribution costs.<sup>9</sup>

In January 2020, the Secretary of Health and Human Services declared the coronavirus disease 2019 (COVID-19) pandemic<sup>10</sup> a public health emergency for the United States. The pandemic resulted in catastrophic loss of life and substantial damage to the global economy, societal stability, and global security. In response to this unprecedented global crisis, Congress and the Administration took a series of actions, including providing additional funding for programs serving low-income households. The Families First Coronavirus Response (FFCR) Act,<sup>11</sup> enacted on March 18, 2020, provided \$400 million for TEFAP under the Commodity Assistance Program (CAP). Furthermore, the Coronavirus Aid, Relief, and Economic Security (CARES) Act,<sup>12</sup> enacted on March 27, 2020, provided an additional \$450 million in supplemental funding to CAP for TEFAP. The CARES Act also required that funds be used to “prevent, prepare for, and respond to coronavirus.” The FFCR and CARES Acts did not change

<sup>8</sup> The Food and Nutrition Act of 2008, Pub. L. No. 88-525 (Aug. 1964), amended by Pub. L. No. 116-94 (Dec. 2019).

<sup>9</sup> The Further Consolidated Appropriations Act, 2020, Pub. L. No. 116-94 (Dec. 2019).

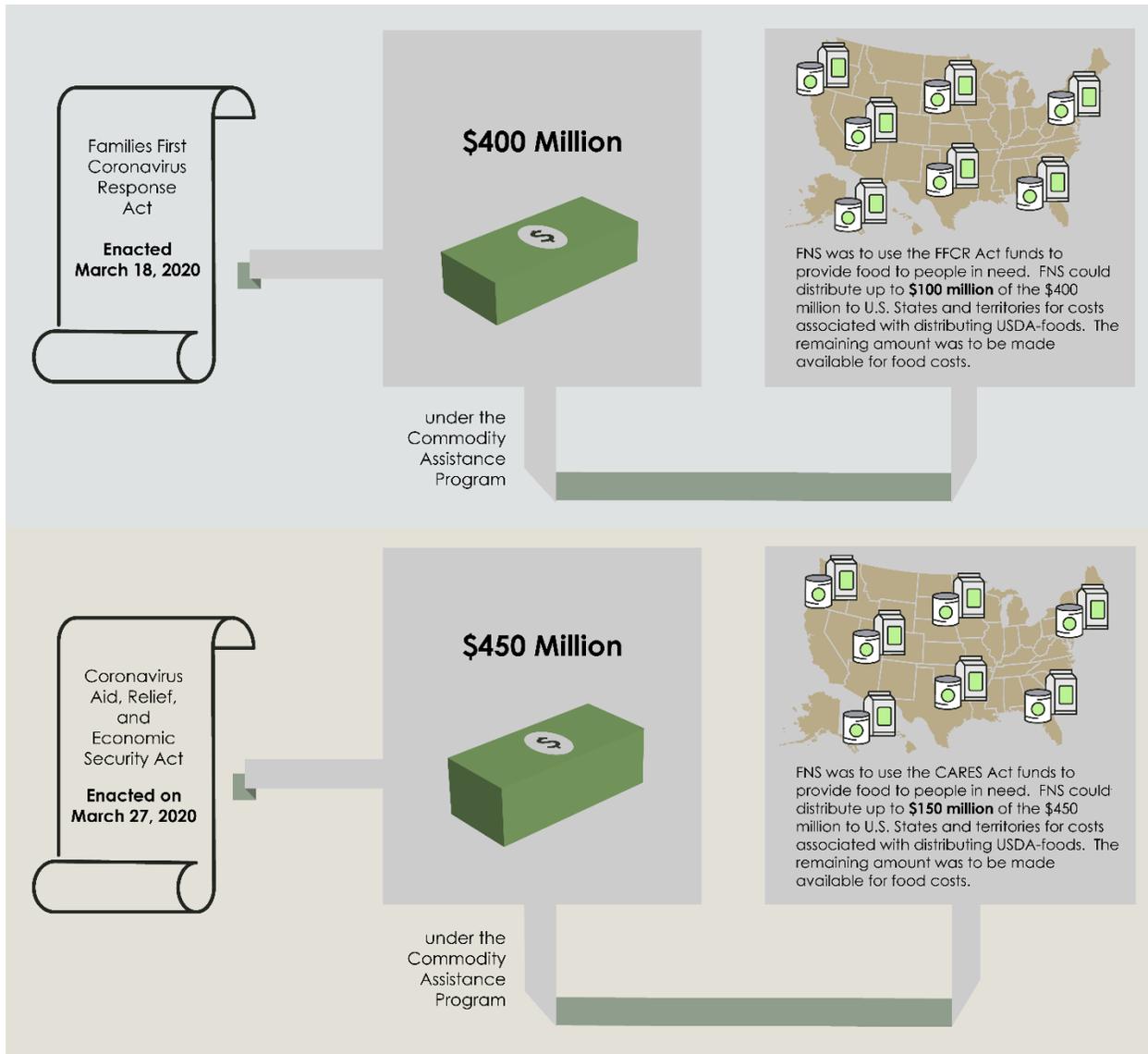
<sup>10</sup> COVID-19 is an infectious disease caused by a newly discovered coronavirus. On January 31, 2020, the Secretary of Health and Human Services declared a public health emergency for the United States, retroactive to January 27, 2020. On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic.

<sup>11</sup> Families First Coronavirus Response Act, Pub. L. No. 116-127 (Mar. 2020).

<sup>12</sup> Coronavirus Aid, Relief, and Economic Security Act, Pub. L. No. 116-136 (Mar. 2020).

TEFAP's regulatory requirements; however, these Acts increased FY 2020 funding by \$850 million.

Figure 2 depicts the TEFAP funding from the FFCR and CARES Acts.



**Figure 2. FFCR and CARES Act Funding**

## Objectives

One of our inspection objectives<sup>13</sup> was to determine what criteria did FNS use to approve States for food and administrative funds provided under the FFCR and CARES Acts. Specifically:

- a. How much did FNS allocate to each State for food assistance and administrative funds provided under each act?
- b. Did FNS deny any State request, or portion of a request, for food assistance and/or administrative funds provided under each act? If so, why and how much?
- c. Did FNS use different criteria to approve States for food assistance and administrative funds under each act?
- d. What impact, if any, could changes to the criteria have on the integrity of the program?

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<sup>13</sup> During the course of our inspection, we plan to issue additional interim reports as we complete the remaining two objectives. We issued 27801-0001-21(1) on Objective 3 in August 2021. In this report, we are addressing Objective 1.

## ***Section 1: What criteria did FNS use to approve States for food and administrative funds provided under the FFCR and CARES Acts?***

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The FFCR and CARES Acts did not change regulatory requirements in order to allocate TEFAP food and convertible food funds. Consistent with regular TEFAP operations, FNS set aside a portion of the funds Congress appropriated under the FFCR and CARES Acts to cover operational food costs. The agency allocated the remainder of the funds to each State to cover food and administrative costs, based on TEFAP’s regulatory allocation formula.<sup>14</sup>

### ***a. How much did FNS allocate to each State for food assistance and administrative funds provided under each act?***

FFCR Act and CARES Act provided \$850 million for TEFAP food and food-related costs. FNS allocated funding received under each Act as follows:

	Funds Provided Under Each Act	Food Funds Allocated to States	Convertible Food Funds Available as Administrative Funds	Funds Set Aside for Operational Food Costs
FFCR Act	\$400,000,000	\$297,200,000	\$100,000,000	\$2,800,000
CARES Act	\$450,000,000	\$297,000,000	\$150,000,000	\$3,000,000

### ***Set-aside Funds***

FNS set-aside \$5.8 million for operational food costs to cover costs, such as transporting food to offshore locations, upcharges due to destination changes requested by State agencies, and any other incidental fees<sup>15</sup> that FNS may have incurred. FNS can also use these set-aside funds to cover any State agency budget shortfalls<sup>16</sup> that could result from fluctuations in food prices between the time an order is placed in the ordering system and the time that food is purchased.<sup>17</sup>

These set-aside funds are essential to TEFAP’s mission to provide supplemental food assistance to persons in need of food: if a State agency has a budget shortfall FNS cannot cover, FNS would be forced to cancel the State’s food order. For example, food orders are purchased and delivered in truckload quantities. If a State is short on funding, by even a small amount, such as \$5,000, FNS would be forced to cancel an entire truckload, which might be valued anywhere from \$100,000 to \$500,000.

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<sup>14</sup> 7 C.F.R. § 251.3(h).

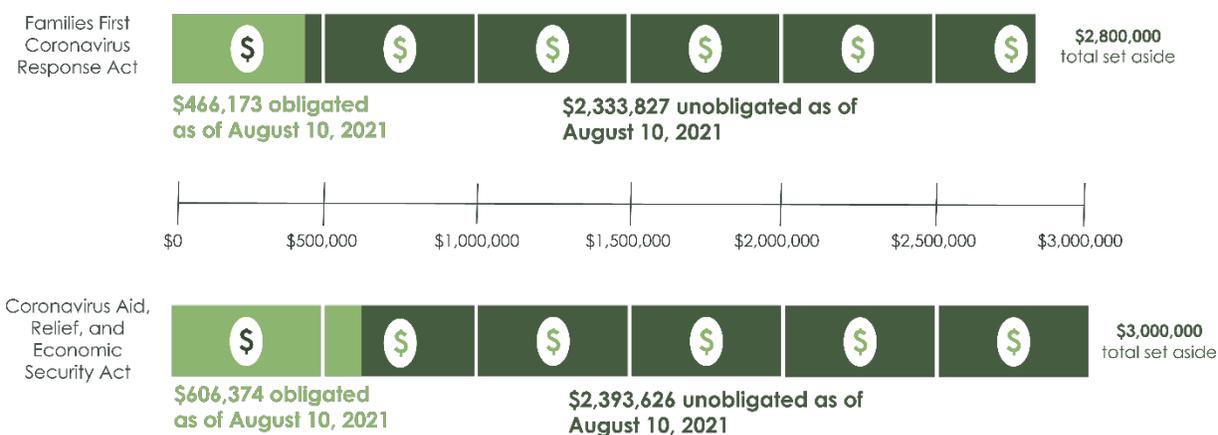
<sup>15</sup> According to FNS, incidental fees include expedited food shipment costs and reimbursements to vendors for liquidated damages.

<sup>16</sup> A shortfall may occur when the actual purchase price is higher than the estimated purchase price.

<sup>17</sup> According to FNS, these gaps are not typically large for individual States; however, fluctuating prices throughout the year can lead to a shortfall, thereby causing a negative State food fund balance.

Because FNS does not know total operational food costs in advance, the agency estimates the amount to set aside for these costs by using prior years' expenses and any specific type of costs the agency expects to incur during the year.<sup>18</sup> FNS stated that the agency typically utilizes all funds they set aside because regular TEFAP funds are available for 2 years; therefore, FNS can carry any remaining funds from the first year to the following year. However, FFCR Act and CARES Act funds are only available until the end of FY 2021; therefore, FNS must obligate all funds by September 30, 2021.

As of August 10, 2021, less than 2 months before funds are set to expire, FNS has not obligated more than \$4.7 million of the \$5.8 million FNS set-aside. Therefore, there is a risk that all pandemic funds may not be obligated and used to feed people in need before the funds expire at the end of FY 2021. See Figure 3, below.



**Figure 3: FFCR Act and CARES Act Obligated and Unobligated Set-aside Funds as of August 10, 2021.**

FNS officials stated that they usually spend all set-aside funds before the fiscal year ends. However, they acknowledge that it is possible a portion of these set-aside funds will expire if potential operational food costs—such as transportation costs and State agency budget shortfalls—are lower than anticipated. FNS officials consider the risk that funds may expire unavoidable because of the inherent uncertainty around operational food costs. FNS officials believe that accepting this risk is necessary and reasonable in light of the operational needs of the program. OIG understands FNS' decision to accept this risk.

### Funding Allocation

FNS allocated FFCR Act and CARES Act food and convertible food funds to States based on policies and procedures previously established to administer TEFAP. Federal regulations<sup>19</sup>

<sup>18</sup> According to FNS, a specific type of cost covered by set-aside funds is a State agency shortfall that occurs when the actual purchase price of food is higher than the estimated average cost when food orders are placed.

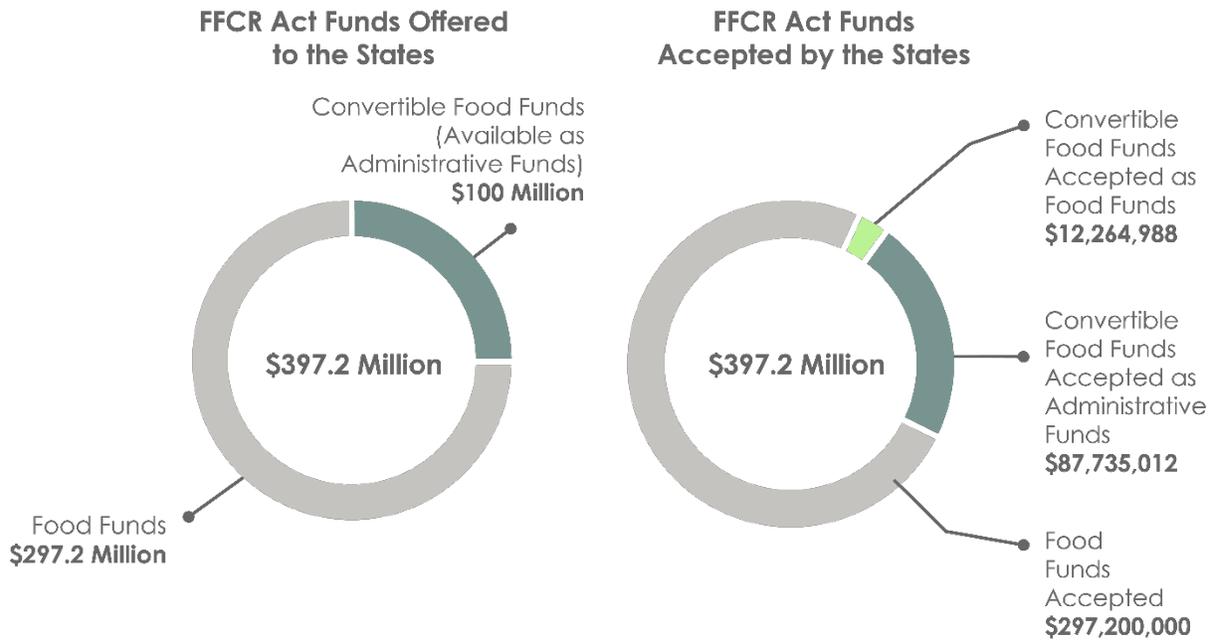
<sup>19</sup> 7 C.F.R. § 251.3(h).

require FNS to allocate funds appropriated for TEFAP to each State based on an allocation formula. The allocation formula is based on each State's population of low-income and unemployed persons compared to national statistics. Specifically, FNS calculates each State's share of the total national number of households with incomes below the federal poverty level and each State's share of the total national number of unemployed individuals. A State's share of households in poverty is then multiplied by 60 percent and added to its share of unemployed individuals multiplied by 40 percent to calculate a weighted poverty and unemployment index for each State that determines its allocation of TEFAP funds. FNS used this same formula to allocate the supplemental FFCR Act and CARES Act funds for TEFAP to States.

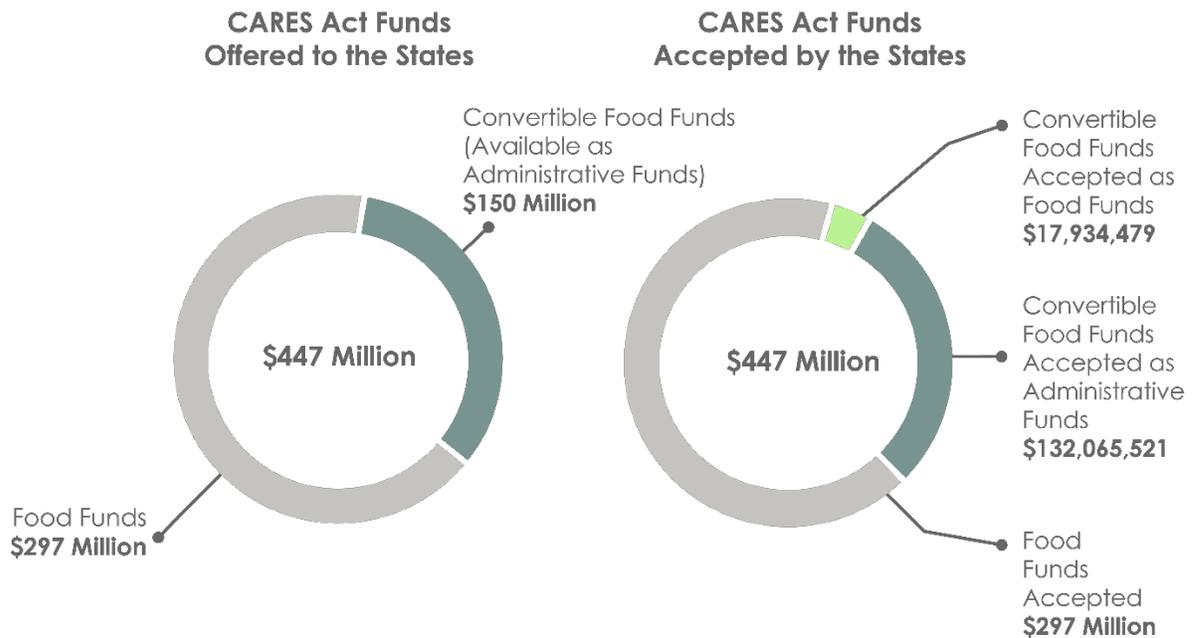
Using this formula, FNS determined and notified States of their share of food and food funds that could be converted to administrative funds available under each Act. See Exhibits A and B for the FFCR Act and CARES Act food and convertible food funds available as administrative funds offered to each State.

***b. Did FNS deny any State request, or portion of a request, for food assistance and/or administrative funds provided under each act? If so, why and how much?***

FNS allocates funds to States based on the allocation formula described in the previous question. FNS does not allow States to request a specific amount of food and administrative funds outside of what is allocated by the formula. FNS requires States to notify the agency if they plan to accept all food funds they were allocated, and if the State wants to accept its portion of the convertible food funds as either food funds, administrative funds, or any combination of the two. See Exhibits C and D for the FFCR Act and CARES Act food and convertible food funds accepted by each State. Based on the responses from State agencies, we concluded that all States accepted their share of FFCR Act and CARES Act funds as food funds, administrative funds, or a combination of both. Figures 4 and 5 show the total food funds and convertible food funds offered and accepted by the States.



**Figure 4: FFCR Act Funds Offered to and Accepted by the States.**



**Figure 5: CARES Act Funds Offered to and Accepted by the States.**

***c. Did FNS use different criteria to approve States for food assistance and administrative funds under each act?***

FNS did not use different criteria to allocate food assistance and convertible food funds for either the FFCR Act or the CARES Act. Consistent with regular TEFAP appropriations, FNS utilized its TEFAP allocation formula to allocate FFCR Act and CARES Act food assistance and convertible food funds to each State.

However, in order to comply with the CARES Act, FNS implemented an additional requirement to ensure States were eligible to receive funds.<sup>20</sup> The CARES Act required that funds allocated to States be used to meet the intent of the CARES Act: to “prevent, prepare for, and respond to coronavirus.” In response, FNS required that—in order to accept CARES Act funds—States submit a written statement describing how they would use the funds to meet the intent of the CARES Act. States that could not meet this requirement were encouraged to return the funding so FNS could reallocate the funds to meet the intent of the CARES Act. We concluded that all States provided a written statement, as required.<sup>21</sup>

***d. What impact, if any, could changes to the criteria have on the integrity of the program?***

Although FNS implemented an additional requirement to approve the eligibility of States to receive CARES Act funds, we did not find any indication that it negatively impacted the program’s integrity.

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<sup>20</sup> FFCR Act funds were not subject to a similar requirement.

<sup>21</sup> FNS did not reallocate any of the States’ CARES Act food and convertible food funds.

## Scope and Methodology

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Our inspection scope covered the period of March 1, 2020, through October 31, 2020. We conducted our fieldwork on Objective 1 from November 2020 through September 2021.

To accomplish Objective 1, we:

- Obtained and reviewed applicable laws, policies, procedures, and regulations relating to TEFAP, FFCR Act, and CARES Act;
- Interviewed FNS officials and reviewed written responses to our questions;
- Reviewed and evaluated TEFAP's process for allocating food and convertible food funds (administrative funds);
- Reviewed and evaluated State agencies' written statements to accept FFCR Act and CARES Act funds; and
- Reviewed and evaluated TEFAP's process for set-aside funds.

We conducted this inspection in accordance with the Council of the Inspectors General on Integrity and Efficiency's Quality Standards for Inspection and Evaluation.<sup>22</sup> Those standards require that we obtain sufficient, competent, and relevant evidence to provide a reasonable basis for our conclusions based on our inspection objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our inspection objective.

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<sup>22</sup> Council of the Inspectors General on Integrity and Efficiency, *Quality Standards for Inspection and Evaluation* (Dec. 2020).

## Abbreviations

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CAP.....	Commodity Assistance Program
CARES Act.....	Coronavirus Aid, Relief, and Economic Security Act
C.F.R. ....	Code of Federal Regulations
COVID-19.....	coronavirus disease 2019
FFCR Act.....	Family First Coronavirus Response Act
FNS .....	Food and Nutrition Service
FY .....	fiscal year
TEFAP .....	The Emergency Food Assistance Program
USDA.....	United States Department of Agriculture

## Exhibit A: FFCR Act Food and Convertible Food Funds Offered to States

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This exhibit summarizes the amount of FFCR Act funds (food funds and convertible food funds) offered to each State.

State	Weighted Poverty and Unemployment Index <sup>23</sup>	Available as Food Funds	Convertible Food Funds Available as Administrative Funds	Total FFCR Act Funds
Alabama	1.6317%	\$4,849,402	\$1,631,696	\$6,481,098
Alaska	0.2548%	\$757,166	\$254,766	\$1,011,932
Arizona	2.4694%	\$7,339,006	\$2,469,383	\$9,808,389
Arkansas	1.0142%	\$3,014,297	\$1,014,232	\$4,028,529
California	12.0971%	\$35,952,476	\$12,097,065	\$48,049,541
Colorado	1.4294%	\$4,248,323	\$1,429,449	\$5,677,772
Connecticut	0.9641%	\$2,865,251	\$964,082	\$3,829,333
Delaware	0.2673%	\$794,392	\$267,292	\$1,061,684
District of Columbia	0.2928%	\$870,218	\$292,805	\$1,163,023
Florida	6.1725%	\$18,344,597	\$6,172,476	\$24,517,073
Georgia	3.2689%	\$9,715,214	\$3,268,915	\$12,984,129
Guam	0.0862%	\$256,077	\$86,163	\$342,240
Hawaii	0.2861%	\$850,170	\$286,060	\$1,136,230

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<sup>23</sup> FNS calculates each State's share of the total national number of households with incomes below the Federal poverty level and each State's share of the total national number of unemployed individuals to determine the weighted poverty and unemployment index. The weighted poverty and unemployment index for each State determines the allocation of TEFAP funds.

<b>State</b>	<b>Weighted Poverty and Unemployment Index<sup>23</sup></b>	<b>Available as Food Funds</b>	<b>Convertible Food Funds Available as Administrative Funds</b>	<b>Total FFCR Act Funds</b>
Idaho	0.4375%	\$1,300,363	\$437,538	\$1,737,901
Illinois	3.8756%	\$11,518,324	\$3,875,614	\$15,393,938
Indiana	1.9434%	\$5,775,681	\$1,943,365	\$7,719,046
Iowa	0.7358%	\$2,186,878	\$735,827	\$2,922,705
Kansas	0.7901%	\$2,348,076	\$790,066	\$3,138,142
Kentucky	1.5606%	\$4,637,974	\$1,560,556	\$6,198,530
Louisiana	1.7940%	\$5,331,701	\$1,793,977	\$7,125,678
Maine	0.3596%	\$1,068,777	\$359,615	\$1,428,392
Maryland	1.4989%	\$4,454,767	\$1,498,912	\$5,953,679
Massachusetts	1.6588%	\$4,930,048	\$1,658,832	\$6,588,880
Michigan	3.1848%	\$9,465,170	\$3,184,781	\$12,649,951
Minnesota	1.3458%	\$3,999,848	\$1,345,844	\$5,345,692
Mississippi	1.1791%	\$3,504,182	\$1,179,065	\$4,683,247
Missouri	1.7169%	\$5,102,610	\$1,716,894	\$6,819,504
Montana	0.3107%	\$923,298	\$310,666	\$1,233,964
Nebraska	0.4738%	\$1,408,039	\$473,768	\$1,881,807
Nevada	0.9477%	\$2,816,691	\$947,743	\$3,764,434
New Hampshire	0.2572%	\$764,276	\$257,159	\$1,021,435

<b>State</b>	<b>Weighted Poverty and Unemployment Index<sup>23</sup></b>	<b>Available as Food Funds</b>	<b>Convertible Food Funds Available as Administrative Funds</b>	<b>Total FFCR Act Funds</b>
New Jersey	2.2366%	\$6,647,194	\$2,236,607	\$8,883,801
New Mexico	0.8579%	\$2,549,574	\$857,865	\$3,407,439
New York	5.9938%	\$17,813,705	\$5,993,844	\$23,807,549
North Carolina	3.2247%	\$9,583,795	\$3,224,696	\$12,808,491
North Dakota	0.1715%	\$509,799	\$171,534	\$681,333
Northern Mariana Islands	0.0586%	\$174,234	\$58,625	\$232,859
Ohio	3.8124%	\$11,330,404	\$3,812,384	\$15,142,788
Oklahoma	1.2012%	\$3,570,075	\$1,201,236	\$4,771,311
Oregon	1.2874%	\$3,826,244	\$1,287,431	\$5,113,675
Pennsylvania	3.7547%	\$11,159,032	\$3,754,721	\$14,913,753
Puerto Rico	2.4710%	\$7,343,932	\$2,471,040	\$9,814,972
Rhode Island	0.3169%	\$941,830	\$316,901	\$1,258,731
South Carolina	1.5431%	\$4,586,055	\$1,543,087	\$6,129,142
South Dakota	0.2403%	\$714,115	\$240,281	\$954,396
Tennessee	2.0949%	\$6,226,057	\$2,094,905	\$8,320,962
Texas	9.0450%	\$26,881,782	\$9,045,014	\$35,926,796
Utah	0.6933%	\$2,060,373	\$693,261	\$2,753,634
Vermont	0.1436%	\$426,915	\$143,646	\$570,561

<b>State</b>	<b>Weighted Poverty and Unemployment Index<sup>23</sup></b>	<b>Available as Food Funds</b>	<b>Convertible Food Funds Available as Administrative Funds</b>	<b>Total FFCR Act Funds</b>
Virgin Islands	0.0627%	\$186,458	\$62,738	\$249,196
Virginia	2.0221%	\$6,009,744	\$2,022,121	\$8,031,865
Washington	2.1724%	\$6,456,504	\$2,172,444	\$8,628,948
West Virginia	0.6835%	\$2,031,262	\$683,467	\$2,714,729
Wisconsin	1.4509%	\$4,311,938	\$1,450,854	\$5,762,792
Wyoming	0.1567%	\$465,687	\$156,692	\$622,379
<b>Total</b>	<b>100.0000%</b>	<b>\$297,200,000</b>	<b>\$100,000,000</b>	<b>\$397,200,000</b>

## Exhibit B: CARES Act Food and Convertible Food Funds Offered to States

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This exhibit summarizes the amount of CARES Act funds (food funds and convertible food funds) offered to each State.

State	Weighted Poverty and Unemployment Index <sup>24</sup>	Available as Food Funds	Convertible Food Funds Available as Administrative Funds	Total CARES Act Funds
Alabama	1.6317%	\$4,846,138	\$2,447,545	\$7,293,683
Alaska	0.2548%	\$756,656	\$382,150	\$1,138,806
Arizona	2.4694%	\$7,334,067	\$3,704,074	\$11,038,141
Arkansas	1.0142%	\$3,012,268	\$1,521,348	\$4,533,616
California	12.0971%	\$35,928,282	\$18,145,597	\$54,073,879
Colorado	1.4294%	\$4,245,465	\$2,144,174	\$6,389,639
Connecticut	0.9641%	\$2,863,323	\$1,446,123	\$4,309,446
Delaware	0.2673%	\$793,858	\$400,938	\$1,194,796
District of Columbia	0.2928%	\$869,632	\$439,208	\$1,308,840
Florida	6.1725%	\$18,332,252	\$9,258,713	\$27,590,965
Georgia	3.2689%	\$9,708,677	\$4,903,372	\$14,612,049
Guam	0.0862%	\$255,905	\$129,245	\$385,150
Hawaii	0.2861%	\$849,598	\$429,090	\$1,278,688
Idaho	0.4375%	\$1,299,488	\$656,307	\$1,955,795

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<sup>24</sup> FNS calculates each State's share of the total national number of households with incomes below the Federal poverty level and each State's share of the total national number of unemployed individuals to determine the weighted poverty and unemployment index. The weighted poverty and unemployment index for each State determines the allocation of TEFAP funds.

<b>State</b>	<b>Weighted Poverty and Unemployment Index<sup>24</sup></b>	<b>Available as Food Funds</b>	<b>Convertible Food Funds Available as Administrative Funds</b>	<b>Total CARES Act Funds</b>
Illinois	3.8756%	\$11,510,573	\$5,813,421	\$17,323,994
Indiana	1.9434%	\$5,771,794	\$2,915,047	\$8,686,841
Iowa	0.7358%	\$2,185,407	\$1,103,741	\$3,289,148
Kansas	0.7901%	\$2,346,495	\$1,185,099	\$3,531,594
Kentucky	1.5606%	\$4,634,853	\$2,340,835	\$6,975,688
Louisiana	1.7940%	\$5,328,113	\$2,690,966	\$8,019,079
Maine	0.3596%	\$1,068,057	\$539,423	\$1,607,480
Maryland	1.4989%	\$4,451,769	\$2,248,368	\$6,700,137
Massachusetts	1.6588%	\$4,926,730	\$2,488,248	\$7,414,978
Michigan	3.1848%	\$9,458,801	\$4,777,172	\$14,235,973
Minnesota	1.3458%	\$3,997,156	\$2,018,766	\$6,015,922
Mississippi	1.1791%	\$3,501,824	\$1,768,598	\$5,270,422
Missouri	1.7169%	\$5,099,176	\$2,575,341	\$7,674,517
Montana	0.3107%	\$922,677	\$465,998	\$1,388,675
Nebraska	0.4738%	\$1,407,091	\$710,652	\$2,117,743
Nevada	0.9477%	\$2,814,796	\$1,421,614	\$4,236,410
New Hampshire	0.2572%	\$763,762	\$385,738	\$1,149,500
New Jersey	2.2366%	\$6,642,721	\$3,354,910	\$9,997,631
New Mexico	0.8579%	\$2,547,859	\$1,286,797	\$3,834,656
New York	5.9938%	\$17,801,717	\$8,990,766	\$26,792,483

<b>State</b>	<b>Weighted Poverty and Unemployment Index<sup>24</sup></b>	<b>Available as Food Funds</b>	<b>Convertible Food Funds Available as Administrative Funds</b>	<b>Total CARES Act Funds</b>
North Carolina	3.2247%	\$9,577,346	\$4,837,043	\$14,414,389
North Dakota	0.1715%	\$509,456	\$257,301	\$766,757
Northern Mariana Islands	0.0586%	\$174,117	\$87,938	\$262,055
Ohio	3.8124%	\$11,322,779	\$5,718,576	\$17,041,355
Oklahoma	1.2012%	\$3,567,672	\$1,801,855	\$5,369,527
Oregon	1.2874%	\$3,823,670	\$1,931,146	\$5,754,816
Pennsylvania	3.7547%	\$11,151,522	\$5,632,082	\$16,783,604
Puerto Rico	2.4710%	\$7,338,990	\$3,706,561	\$11,045,551
Rhode Island	0.3169%	\$941,196	\$475,351	\$1,416,547
South Carolina	1.5431%	\$4,582,968	\$2,314,631	\$6,897,599
South Dakota	0.2403%	\$713,634	\$360,421	\$1,074,055
Tennessee	2.0949%	\$6,221,867	\$3,142,357	\$9,364,224
Texas	9.0450%	\$26,863,692	\$13,567,521	\$40,431,213
Utah	0.6933%	\$2,058,986	\$1,039,892	\$3,098,878
Vermont	0.1436%	\$426,627	\$215,468	\$642,095
Virgin Islands	0.0627%	\$186,332	\$94,107	\$280,439
Virginia	2.0221%	\$6,005,700	\$3,033,182	\$9,038,882
Washington	2.1724%	\$6,452,159	\$3,258,666	\$9,710,825
West Virginia	0.6835%	\$2,029,896	\$1,025,200	\$3,055,096

<b>State</b>	<b>Weighted Poverty and Unemployment Index<sup>24</sup></b>	<b>Available as Food Funds</b>	<b>Convertible Food Funds Available as Administrative Funds</b>	<b>Total CARES Act Funds</b>
Wisconsin	1.4509%	\$4,309,037	\$2,176,281	\$6,485,318
Wyoming	0.1567%	\$465,374	\$235,037	\$700,411
<b>Total:</b>	<b>100.0000%</b>	<b>\$297,000,000</b>	<b>\$150,000,000</b>	<b>\$447,000,000</b>

## Exhibit C: FFCR Act Food and Convertible Food Funds Accepted by State

This exhibit summarizes the amount of FFCR Act funds (food funds and convertible food funds) each State accepted.

State	Food Funds	Convertible Food Funds Accepted as Administrative Funds	Convertible Food Funds Accepted as Food Funds	Total FFCR Act Funds
Alabama	\$4,849,402	\$1,631,696	\$0	\$6,481,098
Alaska	\$757,166	\$150,000	\$104,766	\$1,011,932
Arizona	\$7,339,006	\$2,469,383	\$0	\$9,808,389
Arkansas	\$3,014,297	\$1,014,232	\$0	\$4,028,529
California	\$35,952,476	\$12,097,065	\$0	\$48,049,541
Colorado	\$4,248,323	\$1,429,449	\$0	\$5,677,772
Connecticut	\$2,865,251	\$964,082	\$0	\$3,829,333
Delaware	\$794,392	\$167,292	\$100,000	\$1,061,684
District of Columbia	\$870,218	\$100,000	\$192,805	\$1,163,023
Florida	\$18,344,597	\$6,172,476	\$0	\$24,517,073
Georgia	\$9,715,214	\$0	\$3,268,915	\$12,984,129
Guam	\$256,077	\$86,163	\$0	\$342,240
Hawaii	\$850,170	\$256,060	\$30,000	\$1,136,230
Idaho	\$1,300,363	\$437,538	\$0	\$1,737,901
Illinois	\$11,518,324	\$3,556,242	\$319,372	\$15,393,938
Indiana	\$5,775,681	\$1,943,365	\$0	\$7,719,046

<b>State</b>	<b>Food Funds</b>	<b>Convertible Food Funds Accepted as Administrative Funds</b>	<b>Convertible Food Funds Accepted as Food Funds</b>	<b>Total FFCR Act Funds</b>
Iowa	\$2,186,878	\$735,827	\$0	\$2,922,705
Kansas	\$2,348,076	\$400,000	\$390,066	\$3,138,142
Kentucky	\$4,637,974	\$1,560,556	\$0	\$6,198,530
Louisiana	\$5,331,701	\$1,793,977	\$0	\$7,125,678
Maine	\$1,068,777	\$359,615	\$0	\$1,428,392
Maryland	\$4,454,767	\$1,498,912	\$0	\$5,953,679
Massachusetts	\$4,930,048	\$150,000	\$1,508,832	\$6,588,880
Michigan	\$9,465,170	\$1,264,095	\$1,920,686	\$12,649,951
Minnesota	\$3,999,848	\$1,345,844	\$0	\$5,345,692
Mississippi	\$3,504,182	\$1,179,065	\$0	\$4,683,247
Missouri	\$5,102,610	\$1,716,894	\$0	\$6,819,504
Montana	\$923,298	\$310,666	\$0	\$1,233,964
Nebraska	\$1,408,039	\$473,768	\$0	\$1,881,807
Nevada	\$2,816,691	\$220,000	\$727,743	\$3,764,434
New Hampshire	\$764,276	\$257,159	\$0	\$1,021,435
New Jersey	\$6,647,194	\$2,236,607	\$0	\$8,883,801
New Mexico	\$2,549,574	\$857,865	\$0	\$3,407,439
New York	\$17,813,705	\$5,993,844	\$0	\$23,807,549
North Carolina	\$9,583,795	\$3,224,696	\$0	\$12,808,491

<b>State</b>	<b>Food Funds</b>	<b>Convertible Food Funds Accepted as Administrative Funds</b>	<b>Convertible Food Funds Accepted as Food Funds</b>	<b>Total FFCR Act Funds</b>
North Dakota	\$509,799	\$171,534	\$0	\$681,333
Northern Mariana Islands	\$174,234	\$0	\$58,625	\$232,859
Ohio	\$11,330,404	\$3,812,384	\$0	\$15,142,788
Oklahoma	\$3,570,075	\$700,000	\$501,236	\$4,771,311
Oregon	\$3,826,244	\$1,287,431	\$0	\$5,113,675
Pennsylvania	\$11,159,032	\$3,754,721	\$0	\$14,913,753
Puerto Rico	\$7,343,932	\$2,471,040	\$0	\$9,814,972
Rhode Island	\$941,830	\$100,000	\$216,901	\$1,258,731
South Carolina	\$4,586,055	\$1,543,087	\$0	\$6,129,142
South Dakota	\$714,115	\$155,000	\$85,281	\$954,396
Tennessee	\$6,226,057	\$2,094,905	\$0	\$8,320,962
Texas	\$26,881,782	\$6,257,992	\$2,787,022	\$35,926,796
Utah	\$2,060,373	\$693,261	\$0	\$2,753,634
Vermont	\$426,915	\$143,646	\$0	\$570,561
Virgin Islands	\$186,458	\$10,000	\$52,738	\$249,196
Virginia	\$6,009,744	\$2,022,121	\$0	\$8,031,865
Washington	\$6,456,504	\$2,172,444	\$0	\$8,628,948
West Virginia	\$2,031,262	\$683,467	\$0	\$2,714,729
Wisconsin	\$4,311,938	\$1,450,854	\$0	\$5,762,792

<b>State</b>	<b>Food Funds</b>	<b>Convertible Food Funds Accepted as Administrative Funds</b>	<b>Convertible Food Funds Accepted as Food Funds</b>	<b>Total FFCR Act Funds</b>
Wyoming	\$465,687	\$156,692	\$0	\$622,379
<b>Total:</b>	<b>\$297,200,000</b>	<b>\$87,735,012</b>	<b>\$12,264,988</b>	<b>\$397,200,000</b>

## Exhibit D: CARES Act Food and Convertible Food Funds Accepted by State

This exhibit summarizes the amount of CARES Act funds (food funds and convertible food funds) each State accepted.

State	Food Funds	Convertible Food Funds Accepted as Administrative Funds	Convertible Food Funds Accepted as Food Funds	Total CARES Act Funds
Alabama	\$4,846,138	\$2,447,545	\$0	\$7,293,683
Alaska	\$756,656	\$326,100	\$56,050	\$1,138,806
Arizona	\$7,334,067	\$3,704,074	\$0	\$11,038,141
Arkansas	\$3,012,268	\$1,521,348	\$0	\$4,533,616
California	\$35,928,282	\$18,145,597	\$0	\$54,073,879
Colorado	\$4,245,465	\$2,144,174	\$0	\$6,389,639
Connecticut	\$2,863,323	\$777,000	\$669,123	\$4,309,446
Delaware	\$793,858	\$400,938	\$0	\$1,194,796
District of Columbia	\$869,632	\$439,208	\$0	\$1,308,840
Florida	\$18,332,252	\$9,258,713	\$0	\$27,590,965
Georgia	\$9,708,677	\$3,000,000	\$1,903,372	\$14,612,049
Guam	\$255,905	\$129,245	\$0	\$385,150
Hawaii	\$849,598	\$0	\$429,090	\$1,278,688
Idaho	\$1,299,488	\$656,307	\$0	\$1,955,795
Illinois	\$11,510,573	\$4,120,086	\$1,693,335	\$17,323,994
Indiana	\$5,771,794	\$2,877,684	\$37,363	\$8,686,841
Iowa	\$2,185,407	\$1,103,741	\$0	\$3,289,148

<b>State</b>	<b>Food Funds</b>	<b>Convertible Food Funds Accepted as Administrative Funds</b>	<b>Convertible Food Funds Accepted as Food Funds</b>	<b>Total CARES Act Funds</b>
Kansas	\$2,346,495	\$0	\$1,185,099	\$3,531,594
Kentucky	\$4,634,853	\$2,340,835	\$0	\$6,975,688
Louisiana	\$5,328,113	\$2,690,966	\$0	\$8,019,079
Maine	\$1,068,057	\$539,423	\$0	\$1,607,480
Maryland	\$4,451,769	\$2,248,368	\$0	\$6,700,137
Massachusetts	\$4,926,730	\$0	\$2,488,248	\$7,414,978
Michigan	\$9,458,801	\$4,777,172	\$0	\$14,235,973
Minnesota	\$3,997,156	\$2,018,766	\$0	\$6,015,922
Mississippi	\$3,501,824	\$1,768,598	\$0	\$5,270,422
Missouri	\$5,099,176	\$0	\$2,575,341	\$7,674,517
Montana	\$922,677	\$465,998	\$0	\$1,388,675
Nebraska	\$1,407,091	\$710,652	\$0	\$2,117,743
Nevada	\$2,814,796	\$642,000	\$779,614	\$4,236,410
New Hampshire	\$763,762	\$385,738	\$0	\$1,149,500
New Jersey	\$6,642,721	\$3,354,910	\$0	\$9,997,631
New Mexico	\$2,547,859	\$1,286,797	\$0	\$3,834,656
New York	\$17,801,717	\$8,990,766	\$0	\$26,792,483
North Carolina	\$9,577,346	\$4,837,043	\$0	\$14,414,389
North Dakota	\$509,456	\$257,301	\$0	\$766,757
Northern Mariana Islands	\$174,117	\$0	\$87,938	\$262,055

State	Food Funds	Convertible Food Funds Accepted as Administrative Funds	Convertible Food Funds Accepted as Food Funds	Total CARES Act Funds
Ohio	\$11,322,779	\$5,718,576	\$0	\$17,041,355
Oklahoma	\$3,567,672	\$0	\$1,801,855	\$5,369,527
Oregon	\$3,823,670	\$1,931,146	\$0	\$5,754,816
Pennsylvania	\$11,151,522	\$5,632,082	\$0	\$16,783,604
Puerto Rico	\$7,338,990	\$3,706,561	\$0	\$11,045,551
Rhode Island	\$941,196	\$0	\$475,351	\$1,416,547
South Carolina	\$4,582,968	\$2,314,631	\$0	\$6,897,599
South Dakota	\$713,634	\$75,000	\$285,421	\$1,074,055
Tennessee	\$6,221,867	\$3,142,357	\$0	\$9,364,224
Texas	\$26,863,692	\$11,022,117	\$2,545,404	\$40,431,213
Utah	\$2,058,986	\$1,039,892	\$0	\$3,098,878
Vermont	\$426,627	\$215,468	\$0	\$642,095
Virgin Islands	\$186,332	\$94,107	\$0	\$280,439
Virginia	\$6,005,700	\$3,033,182	\$0	\$9,038,882
Washington	\$6,452,159	\$3,258,666	\$0	\$9,710,825
West Virginia	\$2,029,896	\$853,325	\$171,875	\$3,055,096
Wisconsin	\$4,309,037	\$1,426,281	\$750,000	\$6,485,318
Wyoming	\$465,374	\$235,037	\$0	\$700,411
<b>Total:</b>	<b>\$297,000,000</b>	<b>\$132,065,521</b>	<b>\$17,934,479</b>	<b>\$447,000,000</b>

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