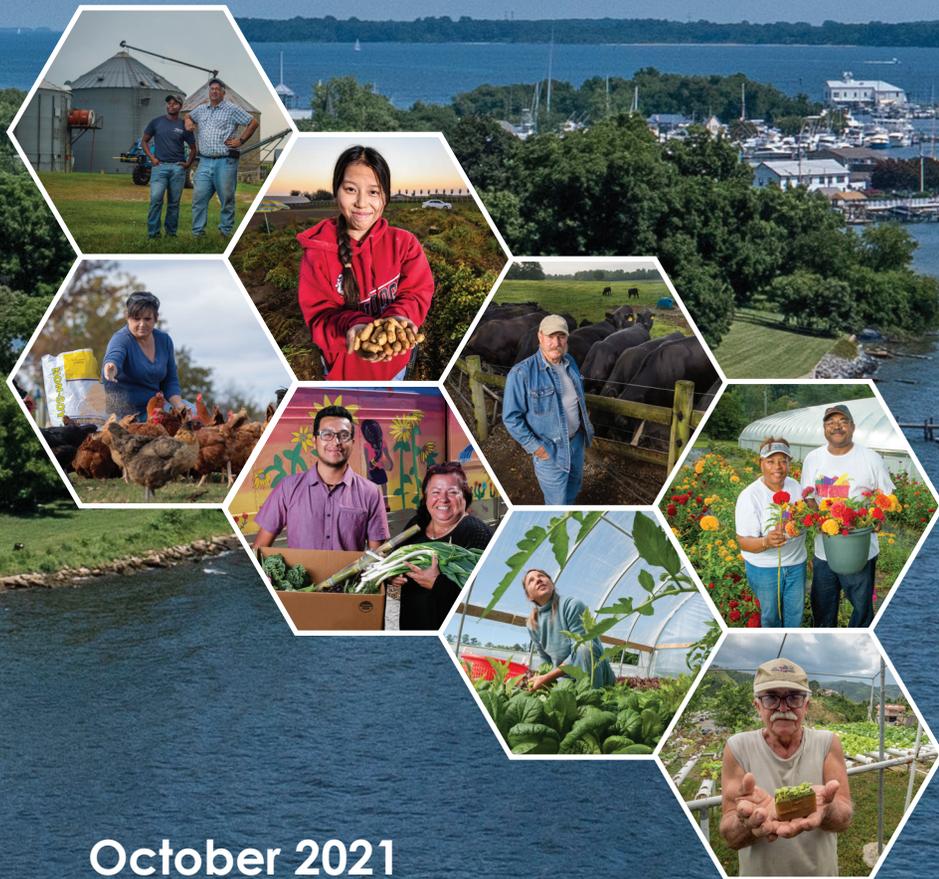




OFFICE OF INSPECTOR GENERAL
U. S. DEPARTMENT OF AGRICULTURE

Annual Plan Fiscal Year 2022



October 2021

Message from the Inspector General

The U.S. Department of Agriculture (USDA) Office of Inspector General's (OIG) *Annual Plan for Fiscal Year 2022* describes how OIG will accomplish its mission of promoting economy, efficiency, effectiveness, and integrity in the delivery of USDA programs throughout the fiscal year (FY). Our *Annual Plan* is aligned with OIG's *Five-Year Strategic Mission and Diversity and Inclusion Plan—Fiscal Years 2020–2024*, which established our current goals and objectives. Accordingly, our *Annual Plan* for Fiscal Year 2022 focuses on critical USDA programs and activities of national importance.

The persistence of the coronavirus disease 2019 (COVID-19) pandemic continues to be a factor in our *Annual Plan*. Since March 2020, Congress has enacted four public laws in response to the COVID-19 pandemic: the Coronavirus Aid, Relief, and Economic Security (CARES) Act; the Families First Coronavirus Response Act (FFCRA); the Coronavirus Response and Relief Supplemental Appropriations

Act, 2021; and the American Rescue Plan of 2021. The first two laws, as of January 2021, provided more than \$54.7 billion to USDA for pandemic relief activities. The third law provided more than \$13.3 billion, while the fourth law provided more than \$9.5 billion in additional funding.

OIG has received more than \$3.2 million for oversight. Although we have expended virtually all of those funds as of FY 2021 yearend, we continue to actively oversee USDA programs executed in response to COVID-19. These activities, as well as those related to the safety and wellness of our employees, are reflected in this *Annual Plan*.

OIG is also an active member of the Pandemic Response Accountability Committee (PRAC), which promotes transparency and conducts and supports oversight of covered funds and the coronavirus response to: (1) prevent and detect fraud, waste, abuse, and mismanagement; and (2) mitigate major risks that cut across program and agency

boundaries. OIG participates in various PRAC activities, including transparency, data, audit, and investigative activities.

As always, our *Annual Plan* focuses on our oversight of critical USDA programs and activities of national importance. Our audits and investigations continue to address the need for safety and security in Department programs and resources. For example, we will evaluate the Animal and Plant Health Inspection Service's (APHIS) oversight of response activities for cattle disease incidents.

We also investigate threats involving the safety of meat, poultry, and egg products to ensure timely response and initiation of appropriate corrective actions to protect the public from food tampering or tainted food. This oversight entails enforcing a diverse portfolio of Federal laws related to criminal and civil violations and policies related to administrative violations, and conducting critical investigations necessary to both respond to and prevent fraud, waste, and abuse in USDA programs and operations.

Message from the Inspector General (continued)

Other reviews help USDA strengthen program integrity. For example, we are evaluating whether the Farm Service Agency (FSA) provided timely and accurate payments to eligible producers participating in the Coronavirus Food Assistance Program (CFAP). Our investigations also continue to address allegations concerning the Supplemental Nutrition Assistance Program (SNAP), crop insurance, indemnity payments, grants, and loans to ensure that entitlements and benefits are distributed based on eligibility and used for their intended purpose. We are also using data analytics and visualization methodologies to enhance transparency related to significant USDA COVID-19 response programs. In addition, we are developing comprehensive data tools, utilizing disparate USDA data sources to provide holistic views of program recipients for use by auditors and investigators.

In addressing our mission goals, our audits, inspections, and investigations help USDA strengthen the Department's

ability to achieve results-oriented performance. They focus on areas such as improved financial management, accountability, and outreach activities. For example, we continue to assess whether the National Institute of Food and Agriculture (NIFA) properly selected and monitored Agriculture and Food Research Initiative grant recipients. In addition, our investigators address certain allegations of employee misconduct throughout the Department to include investigations of alleged senior management misconduct and whistleblower reprisal complaints.

This *Annual Plan* also demonstrates our commitment to improving our own operational efficiency and effectiveness. In particular, OIG will continue work on three internal organizational improvement initiatives in support of its two operational goals. These initiatives include workforce planning and talent management, performance management, and communications. As such, we have several initiatives in FY 2022 to: further the development of our enhanced

strategies and measures for succession planning and knowledge management, implement a new performance management system with new performance standards, and continue to foster employee engagement and improve communications.

In addition, we are continuing to mature, develop, and refine evidence-based business intelligence products that will further enhance OIG's ability to plan and execute its core mission and administrative functions. Lastly, we are also continuing our efforts related to our new Workplace of the Future initiative. This effort builds upon lessons learned about remote work during COVID-19 and also addresses the safety and wellness of our employees as we plan for a return to the office.

This *Annual Plan for Fiscal Year 2022* continues OIG's commitment to accomplishing our strategic goals while ensuring that we remain true to our core values as stated in OIG's *Five-Year*

Message from the Inspector General (continued)

Strategic Mission and Diversity and Inclusion Plan—Fiscal Years 2020–2024.

The principles of integrity, objectivity, and diversity and inclusion guide our decision making. We are committed to the highest degree of ethical conduct and to meeting or exceeding the applicable quality standards in the work we perform. We maintain an independent perspective based on impartial research, critical thinking, and a close examination of facts. We embrace diversity—the uniqueness of backgrounds, skills, and beliefs—and promote inclusion by creating an environment where each individual feels welcomed and a valued part of the organization.

We believe diversity strengthens and inclusion empowers, and together they propel OIG forward as a high-performing organization. OIG anticipates continuing our collaborative working relationship with the Secretary, Deputy Secretary, and Congress as we strive to provide effective oversight of USDA programs in FY 2022.



Phyllis K. Fong
Inspector General

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Introduction



Figure 1. A farmer planting soybeans. This photo is from USDA's Flickr account. It does not depict any particular audit or investigation.

OIG's *Five-Year Strategic Mission and Diversity and Inclusion Plan—Fiscal Years 2020–2024* establishes our mission, vision, and goals for 5 years. Our mission is to promote the economy, efficiency, and integrity of USDA programs and

operations through audits, investigations, inspections, data analytics, and reviews. We accomplish our mission by way of an organizational culture that embraces the value and dignity of all individuals and encourages innovation, trust, and

positive change through a diverse and inclusive workforce. Our work advances the value, safety and security, and integrity of USDA programs and operations. We are committed to this shared vision and continually strive for excellence by leveraging diversity of thoughts and perspectives and empowering employees to succeed.

OIG is committed to providing a positive return on the U.S. taxpayers' investment by planning our work to address the issues of greatest importance and achieve the most significant results. This Annual Plan presents the FY 2022 work that OIG intends to undertake in support of our *Five-Year Strategic Mission and Diversity and Inclusion Plan—Fiscal Years 2020–2024*.

Resources and Organization

As documented in our *Five-Year Strategic Mission and Diversity and Inclusion Plan—Fiscal Years 2020–2024*, USDA has approximately 300 programs that assist food and nutrition recipients, farm and ranch operations, other rural businesses, future-focused research scientists, and responders to wildland fires and other disasters. Our planning and work initiation is informed by a variety of sources including: OIG self-generated ideas and proposals; data analytics; complaints received via various means, including the OIG Hotline; Congressional requests; requests from the Secretary; USDA Agency referrals; and referrals from outside agencies. In developing this *Annual Plan* for the three mission goals, we assessed potential work using risk-based methodologies related to USDA programs, strategic alignment with our three mission goals, anticipated outcomes, and resource requirements.

During FY 2021, OIG continued to mature our Enterprise Risk Profile. This effort included identifying our top 10 risk categories and related key drivers,

mitigation strategies, and indicators. This work informs our tactical activities related to our two operational goals. Prior to finalizing this *Annual Plan*, OIG's Enterprise Risk Management Executive Council reviewed our progress addressing the risk categories and rescored the risk categories in order to identify the focused operational goal activities contained in this *Annual Plan*.

We believe this *Annual Plan* represents a balanced and achievable set of performance objectives and we believe we will have the resources necessary to accomplish this plan. However, given the diversity of USDA programs, continued COVID-19 response, and the potential for additional disaster response oversight, OIG has identified factors that could potentially affect the achievement of OIG's strategic goals and related work described in this *Annual Plan*:

Factor 1: Challenges recruiting, hiring, and retaining sufficient personnel to meet stakeholder demands for OIG services.

Factor 2: Budgetary challenges that impact OIG's ability to maintain an adequate workforce, support mission-critical activities, and keep pace with technological advancement.

Factor 3: Unanticipated legislative requirements and emergency mandates that affect OIG's allocation of resources.

Adjustments may become necessary due to shifting priorities, available resources, or other unforeseen circumstances, such as requests from the Secretary, Departmental leaders, or Congress. Throughout the fiscal year, we will measure our progress towards achieving the performance objectives and will report our results through our semiannual reports to Congress.

FY 2022 Work Plan

Mission Goals

The following is a summary of the work we plan in support of our FY 2022 strategic mission goals.

Goal 1

Strengthen USDA's ability to protect public health and safety and to secure agricultural and Department resources.

We expect to use approximately 18 percent of our audit and 15 percent of our investigative resources in achieving this goal.¹ Our audit work focuses on assessing management control systems designed to ensure that the Department is effectively protecting consumers and the Nation's agricultural resources. Our audit work also focuses on the security



Figure 2. Cattle grazing in a field. The Animal and Plant Health Inspection Service protects the United States' agricultural interests related to non-native plants, animals, insects, and diseases, as well as monitors and manages existing agricultural pests and diseases. This photo is from USDA's Flickr account. It does not depict any particular audit or investigation.

¹ While all OIG components contribute to each goal, we can currently quantify and project only the audit and investigation resources employed.



Figure 3. A basket of organic tomatoes. The National Organic Program is a Federal regulatory program that develops and enforces consistent national standards for organically produced agricultural products sold in the United States. This photo is from USDA's Flickr account. It does not depict any particular audit or investigation.

and management of the Department's information technology (IT) resources. Our investigative work focuses on addressing such issues as the ongoing challenges of agricultural inspection activities such as those related to organically grown items, employee safety, the smuggling of prohibited food items (including organic food items), homeland security concerns, and crimes impacting animal health and safety.

For FY 2022, our priorities include the following:

- Continue to evaluate APHIS' oversight of response activities related to cattle disease incidents for the tuberculosis, brucellosis, and bovine spongiform encephalopathy programs.
- Continue to evaluate the Food Safety and Inspection Service's (FSIS) COVID-19 pandemic response at meat slaughter and processing establishments.
- Continue to determine whether FSIS' actions taken in response to complaints of sexual harassment and misconduct in the workplace were in accordance with Departmental and Agency policy.
- Continue to evaluate the adequacy of prevention measures the Forest Service (FS) implemented due to COVID-19 to protect employees and the public at recreation sites.
- Continue to determine the extent to which USDA is able to prevent, detect, and resolve IT security vulnerabilities and the level of sophistication an attacker would need to penetrate USDA systems or data.
- Continue to determine if USDA and its mission areas are properly identifying and mitigating IT security vulnerabilities on their publicly accessible web applications and websites.
- Continue to evaluate selected National Institute of Standards and Technology and industry best practice IT controls as they

pertain to a security review of the USDA virtualization environment.

- Continue to provide technical oversight for the FY 2022 Federal Information Security Modernization Act audit.
- Evaluate APHIS' internal controls governing the pre-departure agriculture inspection program in Hawaii.
- Evaluate the effectiveness of FSIS' New Poultry Inspection System by reviewing inspection activities in chicken slaughter plants that have implemented the program.
- Continue to investigate threats involving the safety of meat, poultry, and egg products to ensure timely response and initiation of appropriate corrective actions to protect the public from food tampering or tainted food.
- Continue to engage in animal fighting investigative initiatives, including task force engagement across Federal, State, local, and non-Governmental organizations.

- Continue to evaluate and investigate complaints associated with FSIS inspection efforts at meat slaughter and processing facilities during the COVID-19 pandemic response.
- Continue to work with the Department and various State agriculture departments on all ongoing joint investigations to enhance liaison engagement with program officials resulting in

the proper reporting of program violations to OIG, particularly as related to critical matters of health and safety.

- Continue to investigate FS wildland firefighter burnover and entrapment fatalities.
- Continue to investigate fraud in the USDA National Organic Program.



Figure 4. A firefighter battling a forest fire. The Forest Service has been managing wildland fires on national forests and grasslands for more than 100 years. This photo is from USDA's Flickr account. It does not depict any particular audit or investigation.



Figure 5. A corn farm in the United States. *OIG is developing a business intelligence tool to provide a holistic view of producer data, current and historical, in order to support a variety of activities. This photo is from USDA's Flickr account. It does not depict any particular audit or investigation.*

Goal 2

Strengthen USDA's ability to deliver program assistance with integrity and effectiveness.

We expect to use approximately 34 percent of our audit and 75 percent of our investigative resources to accomplish this goal. Our focus includes assessing internal controls and identifying risk indicators that should increase both OIG's and USDA's ability to detect and prevent program abuse and criminal activity. Integrity in the various benefit and entitlement programs of USDA, including those programs that provide payments directly or indirectly to individuals and/or entities, is a primary investigative focus.

Our FY 2022 priorities include the following:

- Develop a business intelligence tool to provide a holistic view of producer data, current and historical, in order to support a variety of audit and investigations activities.

- Continue to improve the capability of our procurement business intelligence tool in order to provide a comprehensive view of USDA contract and contractor data in support of a variety of audit and investigations activities.
- Develop data insight products to enhance transparency of significant USDA COVID-19-related programs utilizing data analytics, visualization, and communications data storytelling methods.
- Continue to evaluate the administration of the Farmers to Families Food Box Program by determining whether the Agricultural Marketing Service (AMS): (1) designed the solicitation according to the requirements of the Federal Acquisition Regulation and Departmental guidance, (2) awarded the contracts in accordance with solicitation requirements, (3) developed and used a methodology to equitably allocate funding to contractors, and (4) developed and implemented controls to ensure



Figure 6. The Agricultural Marketing Service oversees the Farmers to Families Food Box Program. The program packs fresh produce, dairy, and meat into boxes, and then delivers them to Americans in need. This photo is from USDA's Flickr account. It does not depict any particular audit or investigation.



Figure 7. Visual representation of what Supplemental Nutrition Assistance Program benefits can buy at a farmers market. This photo is from USDA's Flickr account. It does not depict any particular audit or investigation.

awardees fulfilled the obligations of the contract.

- Continue to evaluate if food commodity purchases were

procured from intended agricultural businesses and met the procurement and distribution requirements. Specifically, we will evaluate AMS' procurement activities related to the program's traditional commodity purchases and purchases from domestic agricultural businesses impacted by trade retaliation between FYs 2017 and 2019.

- Continue to determine whether FSA provided timely and accurate CFAP direct payments to eligible recipients.
- Continue to evaluate FSA's administration and oversight of the 2017 Wildfire and Hurricanes Indemnity Program in Puerto Rico.
- Continue to evaluate FSA's design and administration of the Market Facilitation Program.
- Continue to review key aspects of the Food and Nutrition Service's (FNS) funding and administration of COVID-19 pandemic electronic benefits transfer assistance.
- Continue to address questions related to FNS' oversight of the COVID-19 Emergency Food Assistance Program.
- Continue to evaluate FNS' SNAP waiver process.
- Continue to evaluate whether the selection process used to award grants complied with program requirements of the Foreign Agricultural Service's (FAS) Agricultural Trade Promotion Program.
- Continue to assess the Risk Management Agency's (RMA) controls over the prevented planting provisions of the Federal Crop Insurance Program.
- Investigate allegations concerning the FSA Market Facilitation Program trade aid to farmers.
- Continue to investigate allegations concerning FNS feeding programs.
- Continue to investigate allegations associated with



Figure 8. An aerial survey of a farm destroyed by Hurricane Maria. This photo is from USDA's Flickr account. It does not depict any particular audit or investigation.

- COVID-19 program response spending.
- Continue participation in multi-jurisdictional identity theft/benefit fraud task forces and interagency working group initiatives associated with COVID-19 program response spending.
- Continue to investigate allegations of fraud in USDA's hurricane and other disaster relief and assistance programs, such as crop insurance, indemnity payments, and grants and loans.
- Continue to investigate allegations of anti-competitive behavior in the food product supply chain.
- Continue to investigate allegations of SNAP fraud.

Goal 3

Strengthen USDA's ability to achieve results-oriented performance.

We expect to use approximately 48 percent of our audit and 10 percent of our investigative resources to accomplish this goal. Our audit focus includes areas such as financial management, accountability, and outreach activities. Our investigative focus is in areas such as mismanagement, employee misconduct, and criminal misuse of agency IT resources.

Our FY 2022 mandated and priority work includes the following:

- Continue to conduct audits of the FYs 2020–2021 USDA consolidated financial statements and the financial statements of four stand-alone agencies and entities: the Commodity Credit Corporation (CCC), the Federal Crop Insurance Corporation, the Natural Resources Conservation

Service (NRCS), and Rural Development (RD).

- Continue to assess the: (1) completeness, timeliness, quality, and accuracy of FY 2021 financial and award data submitted for publication on USASpending.gov; and (2) Department's implementation and use of the Governmentwide financial data standards established by the Office of Management and Budget and the Department of the Treasury.
- Continue to evaluate the adequacy of NIFA's internal controls over its Agriculture and Food Research Initiative grants.
- Evaluate the Office of Assistant Secretary for Civil Rights' (OASCR) equal employment opportunity (EEO) complaints process and allegations of mismanagement of that process.
- Determine USDA's compliance with the Geospatial Data Act of 2018.²
- Continue to investigate allegations of employee misconduct.
- Enhance USDA employee awareness of the whistleblower protection requirements.
- Continue to address allegations of senior management misconduct, whistleblower reprisal complaints, and other statutorily mandated requirements/investigations, as well as allegations of a sensitive nature.
- Continue to investigate allegations involving child pornography.
- Respond to allegations of research grant fraud both inside and outside the Department enterprise.

² Pub. L. No. 115-254, div. B, tit. VII, §§ 751-759C, 132 Stat. 3186, 3413 (2018).

Operational Goals

The following is a summary of the work we plan in support of our FY 2022 strategic operational goals.

Goal 1

Advance a Creative, Forward-Thinking Organization by Leveraging the Strength of a High-Performing, Diverse, and Inclusive Workforce

In order to achieve our critical oversight mission goals and priorities, OIG is committed to building a high-performing workforce that values diversity and inclusion and strengthening OIG's organizational culture. OIG will continue its focus on the three organizational improvement initiatives focusing on workforce planning and talent management, performance management, and communications, as stipulated in the *Five-Year Strategic Mission and Diversity and Inclusion Plan—Fiscal Years 2020–2024*.

Our FY 2022 priorities include the following:

- Continue to design, develop, and implement a new OIG intranet presence to enhance overall internal communications and transparency and ensure that OIG staff have ready access to information necessary to execute their responsibilities.
- Continue to enhance communications within the organization through further development of the strategic communications framework. This approach assists offices with developing a communications plan for their projects, services, or initiatives to increase employee engagement.
- Shape diversity and inclusion strategies to align with the requirements of Executive

Order 14035—*Diversity, Equity, Inclusion and Accessibility in the Federal Workforce*.

- Establish an OIG Diversity and Inclusion Council.
- Continue to foster a culture of inclusiveness by leveraging diverse perspectives and talent, encouraging collaboration and learning from differences, and treating everyone with dignity and respect.
- Continue activities to sustain a model EEO program.
- Continue to participate as an active member of the Council of the Inspectors General on Integrity and Efficiency's Diversity, Equity, and Inclusion Working Group.
- Continue to develop and retain our employees by furthering

the development of enhanced strategies for succession planning and knowledge management that support OIG's mission and culture.

- Engage with OIG staff to establish a new performance management system that will develop new performance standards, train all OIG employees on performance expectations, and empower them to be active owners and participants in their performance and career development.
- Continue to foster collaboration, flexibility, and fairness using career development tools to inspire all individuals to achieve superior results in support of organizational goals.
- Continue to pursue workplace policies that maximize work-life flexibility through the Workplace of the Future initiative.



Figure 9. A participant raises a hand at a disability inclusiveness class at USDA. This photo is from USDA's Flickr account. It does not depict any particular audit or investigation.

Goal 2

Advance OIG Operations and Efficiency by Embracing Continuous Improvement and Optimizing Enterprise Resources

Just as we continually seek improvement in USDA activities from a mission perspective, OIG is committed to constant improvement and increased efficiency and effectiveness in our administrative operations based on data-driven, risk-based decision making.

Our FY 2022 priorities include the following:

- Continue efforts related to refining and adopting the OIG Enterprise Risk Profile and related mitigation strategies.
- Mature the implementation of the OIG enterprise operational dashboard.
- Develop and implement a business intelligence tool focused on OIG resource management (personnel and financial) to support data-driven decision making and assist with improving the efficiency and effectiveness of operational activities.
- Continue to develop the architecture and infrastructure to facilitate data operations and governance activities relating to collecting, cataloging, managing, maintaining, and using strategic data assets.
- Continue to improve OIG's IT operations by upgrading our mobile landscape, replacing end-of-life equipment, and acquiring and deploying modernized IT software and hardware tools to enhance OIG's operational capabilities.
- Continue to provide timely and reliable legal and management advice, reports, and services to support the effective functioning of all OIG components.
- Continue to support the integrity and efficiency of OIG operations by maintaining an effective inspection, evaluation, quality assurance, and internal review program.
- Continue to leverage existing OIG resources to update and streamline programmatic operating policies, procedures, and workflows, as well as enhance internal controls to ensure proper oversight.
- Continue to improve employee security, safety, and health through increased employee involvement and review of OIG Workplace Safety and Emergency Plans. Additionally, train employees on workplace safety and emergency plans and conduct safety and security inspections of facilities.
- Continue to develop the OIG external website presence in order to enhance stakeholder communications.

Appendix A: Related Materials And Information

Five-Year Strategic Mission and Diversity and Inclusion Plan—Fiscal Years 2020–2024:

https://www.usda.gov/sites/default/files/USDA_OIG_2020_Five_Year_Plan.pdf

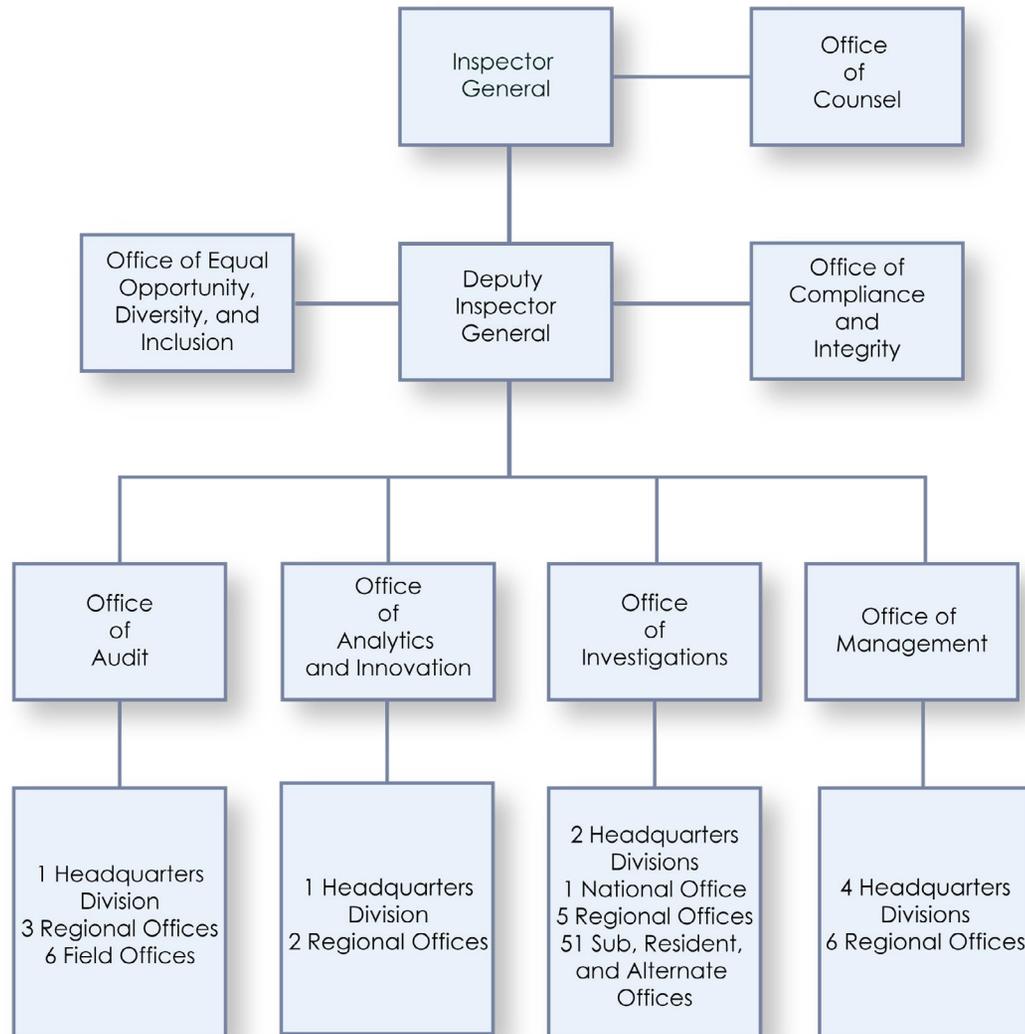
USDA Management Challenges (August 2021):

<https://www.usda.gov/oig/management-challenges/2021-management-challenges> _

Disaster Oversight Plans:

OIG Plan—Oversight of COVID-19 Funding; <https://www.usda.gov/oig/reports/oig-plan-oversight-covid-19-funding>

Appendix B: OIG Organizational Chart: October 1, 2021



Appendix C: OIG's Areas of Responsibility

Audit

The Office of Audit (OA) examines the economy and efficiency of USDA programs and operations, including program results, compliance with applicable laws and regulations, and the accuracy of financial reports. While most audit work is done by in-house staff, OA also contracts with certified public accountants for some work and oversees the quality of work completed by auditors under contract to other USDA agencies. OIG audits are completed in accordance with Government Auditing Standards, published by the U.S. Government Accountability Office. In addition, OA performs inspections conducted in accordance with the Council of the Inspectors General on Integrity and Efficiency's *Quality Standards for Inspection and Evaluation*.

Investigations

The Office of Investigations (OI) utilizes specific law enforcement activities, tools, and techniques, including use of asset forfeiture, to conduct investigations

and prevent fraud, waste, and abuse in the programs and operations of USDA. Investigative work may result in judicial and administrative actions to resolve allegations and to prevent and deter future instances of illegal or fraudulent acts or employee misconduct.

Analytics and Innovation

The Office of Analytics and Innovation (OAI) empowers OIG to leverage data and information proactively to accomplish the OIG mission. OAI is modernizing the way OIG does business and interacts with its stakeholders by using innovative techniques, providing visibility into data, delivering decision-ready information, and employing innovative communication methodologies. OAI creates and deploys advanced analytical tools for fraud detection and performance risk assessment together with OA and OI and also develops and issues data-driven public reports and dashboards addressing issues of concern to our stakeholders. OAI utilizes stakeholder feedback to inform its approach to design, develop,

and craft OIG strategic engagement plans and communication methodologies.

Compliance and Integrity

The Office of Compliance and Integrity (OCI) performs independent quality assurance and internal control reviews, inspections, and evaluations of OIG operations. OCI's reviews provide senior management with reasonable assurance that OIG operations and activities are in conformance with policy, laws, and professional standards. OCI also assesses the effectiveness and efficiency of OIG operations to identify trends, best practices, and areas for development.

Counsel

The Office of Counsel provides legal advice and representation on issues arising during the course of OIG work including audits, investigations, inspections, data analysis, and reviews, as well as on internal administrative and management issues.

Equal Opportunity, Diversity, and Inclusion

The Office of Equal Opportunity, Diversity, and Inclusion advises OIG leadership on applying the principles of civil rights, EEO, dispute resolution, diversity, and inclusion, on matters affecting the OIG workforce, program activities, and development of policy.

Management

The Office of Management ensures that funding, technology and equipment, policies, and staff are in place so that OIG can function efficiently and effectively. Responsibilities include asset management, budget formulation and execution, human resources, cross-OIG workplace training, and information technology.

Appendix D: Distribution of Audit Resources by Agency

FY 2022 PLANNED

Mission Area	Agency	%
NATURAL RESOURCES AND ENVIRONMENT—3.0%	FS	3.0
FARM PRODUCTION AND CONSERVATION—20.1%	CCC	0.3
	FSA	9.5
	NRCS	2.0
	RMA	8.3
	RD	4.6
RURAL DEVELOPMENT—13.8%	Rural Housing Service (RHS)	5.6
	Rural Utilities Service (RUS)	3.6
	FNS	2.9
FOOD, NUTRITION, AND CONSUMER SERVICES—2.9%	FSIS	4.8
FOOD SAFETY—4.8%	AMS	4.8
MARKETING AND REGULATORY PROGRAMS—10.0%	APHIS	5.2
	Economic Research Service (ERS)	0.7
RESEARCH, EDUCATION, AND ECONOMICS—1.1%	NIFA	0.4
	FAS	4.4
TRADE AND FOREIGN AGRICULTURAL AFFAIRS—4.4%	Departmental Management (DM)	0.1
	OASCR	1.6
	Office of the Chief Financial Officer (OCFO)	1.7
EXECUTIVE SECRETARIAT AND OTHER ENTITIES—6.4%		

Mission Area	Agency	%
	Office of the Chief Information Officer (OCIO)	0.1
	Office of Contracting and Procurement (OCP)	2.9
MULTIPLE AGENCIES—33.5%	Multi-agency	33.5

Appendix E: Distribution of Investigative Resources by Agency

FY 2022 ANTICIPATED

Mission Area	Agency	%
NATURAL RESOURCES AND ENVIRONMENT—2.0%	FS	2.0
FARM PRODUCTION AND CONSERVATION—28.0%	FSA	16.0
	NRCS	2.0
	RMA	10.0
RURAL DEVELOPMENT—4.0%	RUS	.25
	RHS	2.75
	Rural Business-Cooperative Service	1.0
FOOD, NUTRITION, AND CONSUMER SERVICES—35.0%	FNS	35.0
FOOD SAFETY—5.0%	FSIS	5.0
MARKETING AND REGULATORY PROGRAMS—20.0%	AMS	5.0
	APHIS	15.0
RESEARCH, EDUCATION, AND ECONOMICS—.75%	Agricultural Research Service	.35
	NIFA	.30
	ERS	.10
TRADE AND FOREIGN AGRICULTURAL AFFAIRS—.25%	FAS	.25
EXECUTIVE SECRETARIAT AND OTHER ENTITIES—5.0%	DM, OCFO, OCIO, OASCR, OIG, and other entities	5.0

Appendix F.1: FY 2022 Audits Planned and in Progress

Agency	Title	Mission Goal
AMS	Controls Over the Certification of Imported Organic Grain	3
	Controls Over the Milk Donation Program	2
	* Food Purchase and Distribution Program	2
	Implementation of the Domestic Hemp Production Program	3
APHIS	Animal Care Program Oversight of Dog Breeders—Site Visits	1
	* Cattle Health Program Disease Incident Response	1
	Internal Controls Over Plant Protection and Quarantine Inspections in Hawaii	1
	* Plant Pest and Disease Management and Disaster Prevention Program	2
CCC	* Commodity Credit Corporation's Financial Statements for Fiscal Years 2021 and 2020	3
	Commodity Credit Corporation's Financial Statements for Fiscal Years 2022 and 2021	3
DM	* Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers and Veteran Farmers and Ranchers Program (2501 Program) in Fiscal Years 2018 and 2019	2
FAS	* Controls Over the Market Access Program	2
	Foreign Agricultural Service's Controls Over McGovern-Dole Food for Education Program Funding	3
	* Oversight of the Agricultural Trade Promotion Program	2
FNS	Controls Over Supplemental Nutrition Assistance Program Retailer Authorizations	2
	Oversight of Electronic Benefits Transfer Third-Party Processors	2

* Denotes work-in-process, which is carried over from an assignment initiated in the prior fiscal year.

Agency	Title	Mission Goal
	* Supplemental Nutrition Assistance Program Waiver Process	2
FS	Firefighting Succession Planning Process	1
	Oversight of Forest Service's Contracted Firefighting Crews	1
FSA	Administration of the Dairy Margin Coverage Program	2
	Controls Over the Livestock Forage Disaster Program	2
	Corrective Actions for Noninsured Crop Disaster Assistance Improper Payments	3
	* Market Facilitation Program	2
	* Wildfires and Hurricanes Indemnity Program — Puerto Rico	2
FSIS	* Initiatives to Address Workplace Misconduct	1
	New Poultry Inspection System—Slaughter Plants	1
MULTI	* Beginning Farmers	2
	* Conservation Stewardship Program—Participant Control of Land	2
	Coordination of USDA Agencies to Prevent Ineligible Insurance Payments	2
	Coordination of USDA's Climate Hubs	3
	* Fiscal Year 2021 Federal Information Security Modernization Act Audit	1
	* General and Application Controls Work for USDA's Financial Statement Audits for Fiscal Years 2022 and 2021	3
	General and Application Controls Work for USDA's Financial Statement Audits for Fiscal Years 2023 and 2022	3
	* Reporting of USDA's Completeness and Accuracy of its High Value Assets	1
	* USDA Controls Over Departmental Shared Cost Programs and Working Capital Fund	3
	USDA's Compliance with Improper Payment Requirements for Fiscal Year 2021	3
	USDA's Compliance with the Geospatial Data Act Fiscal Year 2022	3
	* USDA's Consolidated Financial Statements for Fiscal Years 2021 and 2020	3
	USDA's Consolidated Financial Statements for Fiscal Years 2022 and 2021	3

Agency	Title	Mission Goal
	USDA's Office of the Chief Information Officer Compliance with the Federal Information Security Modernization Act Audit Fiscal Year 2022	1
	USDA's Office of the Chief Information Officer Compliance with the Federal Information Security Modernization Act Audit Fiscal Year 2023	1
NIFA	* Agriculture and Food Research Initiative	3
NRCS	* Environmental Quality Incentives Program Payment Schedule—Cost Estimation Process	2
	* Natural Resources Conservation Service's Financial Statements for Fiscal Years 2021 and 2020	3
	Natural Resources Conservation Service's Financial Statements for Fiscal Years 2022 and 2021	3
OASCR	Office of Assistant Secretary for Civil Rights' Equal Employment Opportunity Complaint Process	3
OCFO	Agreed-Upon Procedures—Employee Benefits, Withholdings, Contributions, and Supplemental Semiannual Headcount Report for Fiscal Year 2022	3
	Independent Service Auditor's Report—Financial Management Services' Description and Operating Effectiveness of Its Financial System for October 2021 Through June 2022	3
	Independent Service Auditor's Report—National Finance Center's Description and Operating Effectiveness of Its Payroll and Personnel Systems for October 2021 Through June 2022	3
	* USDA's Digital Accountability and Transparency Act Compliance Efforts for Fiscal Years 2020 and 2021	3
OCIO	Independent Service Auditor's Report—Office of the Chief Information Officer's Description of Its Data Center Hosting and Security Systems for October 2021 Through June 2022	3
OCP	Office of Contracting and Procurement's Controls over its Contract Closeout Process	3
RD	* Rural Development's Financial Statements for Fiscal Years 2021 and 2020	3
	Rural Development's Financial Statements for Fiscal Years 2022 and 2021	3

Agency	Title	Mission Goal
RHS	Physical Conditions of Rural Rental Housing Properties	1
	* Rural Development's Prioritization of Direct Loans and Grants for Facilities Providing Substance Use Disorder Services	2
	Single Family Housing Direct Loan Program Special Servicing Actions for Delinquent Borrowers	3
RMA	* Apiculture Insurance Program	2
	* Federal Crop Insurance Corporation/Risk Management Agency's Financial Statements for Fiscal Years 2021 and 2020	3
	Federal Crop Insurance Corporation/Risk Management Agency's Financial Statements for Fiscal Years 2022 and 2021	3
	* Hemp Crop Provisions	2
	* Prevented Planting Followup	2
	* Whole-Farm Revenue Protection Pilot Program	2
RUS	* Administration of Water and Waste Program Grants	2
	* Rural E-Connectivity Pilot Program (Reconnect Program)—Award Process	2

Notes on Appendix F.1:

*Denotes work-in-process, which is carried over from an assignment initiated in the prior fiscal year.

Goal 1: Strengthen USDA's ability to protect public health and safety and to secure agricultural and Department resources.

Goal 2: Strengthen USDA's ability to deliver program assistance with integrity and effectiveness.

Goal 3: Strengthen USDA's ability to achieve results-oriented performance

Appendix F.2: FY 2022 Inspections Planned and in Progress

Agency	Title	Mission Goal
AMS	* COVID-19—Farmers to Families Food Box Program Administration	2
APHIS	Animal and Plant Health Inspection Service Wildlife Service's Role in Administering the Mexican Wolf Recovery Program	1
ERS	* Economic Research Service's Data Product Review Council Review Process	3
FNS	* COVID-19—Food and Nutrition Service's Pandemic Electronic Benefits Transfer	2
	* COVID-19—Oversight of the Emergency Food Assistance Program	2
FS	* COVID-19—Forest Service's Response to the Coronavirus Pandemic at Recreation Sites	1
	* Regional Forester Authorities for Cost Share Agreements —Inspection	1
FSA	Assistance for Socially Disadvantaged Farmers and Ranchers—Direct Loans	2
	Assistance for Socially Disadvantaged Farmers and Ranchers—Eligibility	2
	Assistance for Socially Disadvantaged Farmers and Ranchers—Guaranteed Loans	2
	* COVID-19—Coronavirus Food Assistance Program—Direct Support	2
FSIS	* COVID-19—Food Safety and Inspection Service Pandemic Response at Establishments	1
	Implementation and Design of the Public Health Information System Export Module	3
MULTI	* Departmental Penetration Testing Fiscal Year 2021	1
	Departmental Penetration Testing Fiscal Year 2022	1
	* Secure Configuration of USDA's Virtualization Platforms	1
	Security of USDA Mobile Applications	1

* Denotes work-in-process, which is carried over from an assignment initiated in the prior fiscal year.

Agency	Title	Mission Goal
*	Security Over USDA Web Applications	1
	USDA's Security of Virtual Private Networks	1
OCP	* Government Purchase Card	3
RHS	* Rural Housing Service's Uniform Residential Loan Application Project	3

Notes on Appendix F.2:

*Denotes work-in-process, which is carried over from an assignment initiated in the prior fiscal year.

Goal 1: Strengthen USDA's ability to protect public health and safety and to secure agricultural and Department resources.

Goal 2: Strengthen USDA's ability to deliver program assistance with integrity and effectiveness.

Goal 3: Strengthen USDA's ability to achieve results-oriented performance.

Appendix G: Overview of OIG Plans For FY 2022

The following table illustrates OIG's strategic goals, the direct resources to be spent on each goal, and the new FY 2022 performance targets.

Percentage of Direct Resources to Be Spent on Each FY 2022 Mission Goal	Audit	Investigations
Strengthen USDA's ability to protect public health and safety and to secure agricultural and Department resources.	18%	15%
Strengthen USDA's ability to deliver program assistance with integrity and effectiveness.	34%	75%
Strengthen USDA's ability to achieve results-oriented performance.	48%	10%

Appendix H: FY 2022 Performance Measures

Performance Measures	FY 2022 Target
Organizational Results	
Percentage of OIG direct resources dedicated to critical-risk or high-impact activities to improve USDA's safety and security measures, strengthen program integrity, or achieve results-oriented performance.	96%
Percentage of audit recommendations that strengthen internal controls and/or recover program funds where management decisions are achieved within 1 year.	95%
Percentage of stakeholder-requested and mandated audit products (e.g., Congress or Administration) issued by the agreed-upon deadline (including verbal commitments).	95%
Percentage of closed investigations that resulted in a referral for action to the Department of Justice, State, or local law enforcement officials, or a relevant administrative authority.	90%
Percentage of closed investigations that resulted in an indictment, conviction, civil suit or settlement, judgment, administrative action, or monetary result.	85%
Meet statutory deadlines (20 working days) on responses to Freedom of Information Act appeals.	95%
Internal and external IT security incidence response and proper resolution accomplished within 30 days of incident.	95%
Internal Management	
On an annual basis, positive employee engagement index reported in staff surveys.	70%
Positive evaluation scores on OIG internal training course evaluations.	85%
Visible and interactive communication between Senior Staff and all OIG employees occurs bi-monthly.	85%
EEO counselors' internal and external reports will be completed within 15 calendar days after the counseling period ends.	90%
Internal quality assurance review reports issued in final with management response within 60 days.	85%

Performance Measures	FY 2022 Target
Internal quality assurance review report recommendations accepted annually.	90%
Inspector General subpoenas issued within 5 working days (of receipt of complete information) and judicial challenges result in enforcement.	95%
Percent of OAI clients reporting that analytics and innovation contributed positively to the OIG mission and goals.	95%

Appendix I: Acronyms and Abbreviations

AMS.....	Agricultural Marketing Service	FFCRA	Families First Coronavirus Response Act	OCFO.....	Office of the Chief Financial Officer
APHIS.....	Animal and Plant Health Inspection Service	FNS	Food and Nutrition Service	OCIO.....	Office of the Chief Information Officer
ARS.....	Agricultural Research Service	FS	Forest Service	OCP	Office of Contracting and Procurement
CARES Act.....	Coronavirus, Aid, Relief, and Economic Security	FSA	Farm Service Agency	OIG	Office of Inspector General
CCC.....	Commodity Credit Corporation	FSIS	Food Safety and Inspection Service	OI.....	Office of Investigations
CFAP	Coronavirus Food Assistance Program	FY.....	fiscal year	PRAC.....	Pandemic Response Accountability Committee
COVID-19	coronavirus disease 2019	IT	information technology	RD.....	Rural Development
DM.....	Departmental Management	NIFA.....	National Institute of Food and Agriculture	RHS	Rural Housing Service
EEO.....	equal employment opportunity	NRCS	Natural Resources Conservation Service	RMA	Risk Management Agency
ERS.....	Economic Research Service	OA.....	Office of Audit	RUS	Rural Utilities Service
FAS	Foreign Agricultural Service	OAI.....	Office of Analytics and Innovation	SNAP	Supplemental Nutrition Assistance Program
		OASCR.....	Office of Assistant Secretary for Civil Rights	USDA	U.S. Department of Agriculture
		OC	Office of Counsel		

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