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Comptroller General
of the United States

April 6, 2020

The Honorable Sonny Perdue
Secretary of Agriculture
U.S. Department of Agriculture
1400 Independence Avenue, SW
Washington, D.C. 20250

Priority Open Recommendations: U.S. Department of Agriculture

Dear Mr. Secretary:

The purpose of this letter is to provide an update on the overall status of the U.S. Department of Agriculture's (USDA) implementation of GAO's recommendations and to call your personal attention to areas where open recommendations should be given high priority.¹ In November 2019, we reported that on a government-wide basis, 77 percent of our recommendations made 4 years ago were implemented.² USDA's recommendation implementation rate was 72 percent. As of March 2020, USDA had 181 open recommendations. Fully implementing all open recommendations could significantly improve USDA's operations.

Since our April 2019 letter, USDA has implemented two of our 11 open priority recommendations. In doing so, USDA's Food Safety and Inspection Service (FSIS) and agencies within the Department of Health and Human Services (HHS) helped ensure that their food safety goals are complementary and that their strategies are mutually reinforcing. USDA also established a process to coordinate its development of methods to detect contaminants in food with HHS's Food and Drug Administration (FDA).

USDA has nine priority recommendations remaining from those we identified in our April 2019 letter. We ask your continued attention to those remaining priority recommendations. We are also adding three new recommendations related to improving cybersecurity, bringing the total number of priority recommendations to 12. (See enclosure for the list of recommendations).

These 12 priority recommendations fall into the following five areas:

Protect the Safety of the Food Supply. In September 2017, we recommended that FDA and FSIS officials coordinate their disparate drug residue testing methods and maximum residue standards for imported seafood, including imported catfish. FSIS partially agreed with the

¹Priority recommendations are those that GAO believes warrant priority attention from heads of key departments or agencies. They are highlighted because, upon implementation, they may significantly improve government operation, for example, by realizing large dollar savings; eliminating mismanagement, fraud, and abuse; or making progress toward addressing a high-risk or duplication issue.

²GAO, *Performance and Accountability Report: Fiscal Year 2019*, [GAO-20-1SP](#) (Washington, D.C.: Nov. 19, 2019).

recommendation and FDA agreed with the entire recommendation, but neither agency plans to fully implement the recommendation.

In December 2019, FSIS officials told GAO that FSIS would continue to coordinate with FDA on methods and corresponding maximum residue levels (MRLs) through its existing coordination mechanisms. However, FSIS officials said they had no plans to change the current method of coordination. FSIS's multi-residue method can detect more drugs than FDA's multi-residue method, but FDA's method can detect drugs FSIS's does not and can detect some drugs at lower levels. FSIS will continue to use its own multi-residue method—this method tests for 99 drugs—when testing the products it regulates, including meat, poultry, and catfish, and the MRLs that accompany that method.

FDA officials told GAO that they shared a method with FSIS for detecting two unapproved drugs. In addition, FDA officials said the agencies share information on their testing methods and instrumentation. FDA officials also said they will continue to use FDA's own multi-residue method—this method tests for 40 drugs.

The agencies do not have any plans to work on a multi-residue method both agencies can use. As we recommended, FSIS should coordinate with FDA on (1) the development of testing methods that both agencies can use on imported seafood, including imported catfish, and (2) maximum residue levels that will allow the agencies to consistently apply similar standards.

Reduce Improper Payments. We have previously reported on improper payments—payments that should not have been made or were made in incorrect amounts—by USDA and other agencies.³ Our October 2016 report contains a priority recommendation that, if implemented, would help reduce improper payments to beneficiaries of the Food and Nutrition Service's (FNS) Supplemental Nutrition Assistance Program (SNAP), which accounted for an estimated \$4 billion in improper payments in fiscal year 2018.⁴ We recommended that USDA collect and disseminate information among state SNAP agencies on promising practices that could help improve data matching processes—matching information about applicants and recipients against various data sources—as data matching is a tool that has the potential to help SNAP agencies increase program integrity, as well as improve administrative efficiency and reduce household burden.

USDA agreed with this recommendation. To fully implement this recommendation, USDA needs to complete and disseminate the results of its multi-year study that will catalog and describe how state SNAP agencies are using data matching to enhance program integrity. As of February 2020, USDA officials expected this study to be complete in spring or summer 2020, at which time they would determine what information to disseminate to state agencies.

In addition, our August 2013 report contains a priority recommendation that, if implemented, would reduce improper payments in USDA farm and conservation programs and potentially save taxpayer dollars. We recommended that USDA's Farm Service Agency (FSA) implement a process to verify accountants' and attorneys' statements regarding participants' income, thereby helping to reduce payments to ineligible participants. Such a process would include checking

³See, for example, GAO, *Improper Payments: CFO Act Agencies Need to Improve Efforts to Address Compliance Issues*, [GAO-16-554](#) (Washington, D.C.: June 30, 2016).

⁴This amount was estimated based on USDA's reported national SNAP payment error rate of 6.8 percent for fiscal year 2018 and total SNAP benefit amount of \$59 billion for the same year.

the statements against supporting documentation for a sample of participants. USDA plans no action to implement our recommendation. USDA officials said they were reluctant to question accountants' and attorneys' professional judgement. However, we found that, when relying on accountants' and attorneys' statements to verify participants' incomes, FSA state offices sometimes accepted statements that did not meet agency guidance or contained errors, resulting in some questionable eligibility determinations and potential payments to participants whose income exceeded statutory limits. Given our findings, we believe a process to verify their statements is needed and would be an appropriate action for the agency to take to protect the integrity of these programs on behalf of the American people.

Strengthen Protections for Wage Earners. Our November 2017 report contains a priority recommendation that, if implemented, could help protect the safety and health of workers in the meat and poultry industry. Specifically, we recommended that FSIS work with the Occupational Safety and Health Administration (OSHA) to assess the implementation of the agencies' joint memorandum of understanding (MOU) regarding worker safety at meat and poultry plants, make needed changes, and establish time frames for periodic evaluations of the MOU. USDA neither agreed nor disagreed with the recommendation.

USDA reported that during summer 2019, FSIS senior leadership met with OSHA leadership to begin a series of discussions on workplace safety, interagency collaboration, and MOU implementation. According to USDA, the meetings resulted in a draft updated MOU, which was in the process of being reviewed and cleared as of February 2020. We look forward to seeing the finalized MOU, as we continue to believe that leveraging FSIS's presence in plants provides the federal government with a cost-effective opportunity to protect worker safety and health.

Improve USDA's Oversight of Federal Assistance and Awards. Our February 2017 report contains four priority recommendations to two subagencies within USDA—Rural Development and FNS—that, if implemented, could help reasonably assure the effective use of federal funds, reduce federal improper payments, and improve oversight of the federal funds the department has awarded to nonfederal entities, including state and local governments, nonprofit organizations, and Indian tribal organizations. Nonfederal entities that receive awards from federal agencies such as USDA are required to undergo a single audit if their expenditures exceed a certain threshold.

To fully address our recommendations, Rural Development and FNS should design or revise their policies and procedures to help ensure that they meet the Office of Management and Budget's (OMB) requirements for (1) award recipients to submit single audit reports and (2) management decisions related to single audit findings to contain the necessary elements and be issued in a timely manner.

Improve Cybersecurity. Our July 2019 report contains two priority recommendations that, if implemented, would assist USDA in fully establishing its cybersecurity risk management program. Specifically, USDA should focus on establishing a cybersecurity risk management strategy that includes key elements such as a statement of risk tolerance and how the agency intends to assess, respond to, and monitor cyber risks. In addition, USDA should establish a process for coordination between its cybersecurity risk management and enterprise risk management (ERM) functions.

USDA agreed with these two recommendations and in February 2020 reported that it was developing a plan to implement updated risk management practices into its cybersecurity management program. This is to include a comprehensive cybersecurity strategy that outlines processes to protect USDA and stakeholder information. In addition, USDA stated that it

planned to establish a governance framework for USDA ERM that would provide a platform to increase coordination between stakeholders within cybersecurity and enterprise risk management functions.

Our March 2019 report contains one priority recommendation that, if implemented, would assist USDA in increasing the reliability of the information it needs to identify its cybersecurity workforce roles of critical need. Specifically, USDA should take steps to review the assignment of the “000” code to any positions in the department in the 2210 Information Technology (IT) management occupational series and assign the appropriate National Initiative for Cybersecurity Education (NICE) framework work role codes. As of April 2020, USDA expected to complete actions to implement this recommendation by fall 2020. To fully implement this recommendation, USDA will need to provide evidence that it has assigned appropriate NICE framework work role codes to its positions in the 2210 IT management occupational series.

Our February 2018 report contains a priority recommendation that, if implemented, would enable USDA to better support the adoption of the National Institute of Standards and Technology’s (NIST) Framework for Improving Critical Infrastructure Cybersecurity (the framework) among entities within the Food and Agriculture Sector.⁵ Specifically, as a sector-specific agency (SSA), USDA, in cooperation with its co-SSA (HHS), should focus on the recommendation to consult with respective sector partners—such as the Food and Agriculture Sector Coordinating Council (SCC), the Department of Homeland Security (DHS), and the Department of Commerce’s NIST, as appropriate—to develop methods for determining the level and type of framework adoption by entities across its respective sector.

As of January 2020, USDA officials had yet to develop methods to determine the level and type of framework adoption. Specifically, officials stated that the sector is diverse and includes over 500 sector members that can range from small farms that are family operated to large corporations that deal with selling food wholesale. The officials noted that this diversity makes it difficult to develop a method for determining the level and type of framework adoption across the sector that would apply to all members. The framework, however, is adaptive to provide a flexible and risk-based implementation. Accordingly, the framework can be used with a broad array of cybersecurity risk management processes. USDA officials added that the SCC frequently invites DHS to semiannual meetings to present on both the threat to cybersecurity and resources available to support the needs of the sector. While the SCC is encouraging and supporting the use of the framework, implementing our recommendation to gain a more comprehensive understanding of the framework’s use by its critical infrastructure sector is essential to the success of protection efforts.

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As you know, in March 2019, we issued our biennial update to our [High Risk List](#), which identifies government operations with greater vulnerabilities to fraud, waste, abuse, and mismanagement or in need of transformation to address economy, efficiency, or effectiveness

⁵The Food and Agriculture Sector is one of the nation’s 16 critical infrastructure sectors designated by federal policy. Presidential Policy Directive 21 establishes USDA and HHS as the sector-specific agencies to take the lead roles in critical infrastructure protection efforts in that sector.

challenges.⁶ Our High Risk List has served to identify and help resolve serious weaknesses in areas that involve substantial resources and provide critical services to the public.

One of our high-risk areas—[improving federal oversight of food safety](#)—focuses, in part, on USDA operations. Several other government-wide high-risk areas also have direct implications for USDA and its operations. These include (1) [ensuring cybersecurity of the nation](#), (2) [improving management of IT acquisitions and operations](#), (3) [strategic human capital management](#), (4) [managing federal real property](#), and (5) [the government-wide personnel security clearance process](#). We urge your attention to the USDA and government-wide high-risk issues as they relate to USDA.⁷ Progress on high-risk issues has been possible through the concerted actions and efforts of Congress, OMB, and the leadership and staff in agencies, including USDA.

Copies of this report are being sent to the Director of OMB and appropriate congressional committees; the Committees on Appropriations, Budget, and Homeland Security and Governmental Affairs, United States Senate; the Committees on Appropriations, Budget, and Oversight and Reform, House of Representatives. In addition, the report will be available at no charge on the GAO website at <http://www.gao.gov>.

I appreciate USDA's continued commitment to these important issues. If you have any questions or would like to discuss any of the issues outlined in this letter, please do not hesitate to contact me or Mark Gaffigan, Managing Director, Natural Resources and Environment, at gaffiganm@gao.gov or 202-512-3841. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. Our teams will continue to coordinate with your staff on all 181 open recommendations as well as those additional recommendations in the high-risk areas for which USDA has a leading role. Thank you for your attention to these matters.

⁶GAO, *High-Risk Series: Substantial Efforts Needed to Achieve Greater Progress on High-Risk Areas*, [GAO-19-157SP](#) (Washington, D.C.: Mar. 6, 2019).

⁷[GAO-19-157SP](#). See pages 75-77 for Strategic Human Capital Management, pages 78-85 for Managing Federal Real Property, pages 123-127 for Improving the Management of IT Acquisitions and Operations, pages 170-177 for Government-wide Personnel Security Clearance Process, and pages 178-184 for Ensuring the Cybersecurity of the Nation.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Gene L. Dodaro". The signature is fluid and cursive, with the first name "Gene" and last name "Dodaro" clearly legible.

Gene L. Dodaro
Comptroller General
of the United States

Enclosure – 1

cc: The Honorable Stephen Censky, Deputy Secretary, USDA
The Honorable Bette Brand, Deputy Under Secretary, Rural Development
The Honorable Richard Fordyce, Administrator, FSA
The Honorable Pamilyn Miller, Administrator, FNS
The Honorable Paul Kiecker, Administrator, FSIS
The Honorable Todd H. Repass, Jr., Director, Office of Homeland Security and
Emergency Coordination

Enclosure

Priority Open Recommendations to U.S. Department of Agriculture

Protect the Safety of the Food Supply

Imported Seafood Safety: FDA and USDA Could Strengthen Efforts to Prevent Unsafe Drug Residues. [GAO-17-443](#). Washington, D.C.: September 15, 2017.

Recommendation: The Administrator of the Food Safety and Inspection Service (FSIS) should coordinate and communicate with the Food and Drug Administration (FDA) in developing drug residue testing methods and corresponding maximum residue levels for imported catfish that may also be applicable to other imported seafood.

Action Needed: FSIS partially agreed with the recommendation and FDA agreed with it. In December 2019, FSIS said that it would continue to coordinate with FDA on methods and corresponding MRLs through its existing coordination mechanisms. However, FSIS said it had no plans to change its current method of coordination. FSIS will continue to use its own multi-residue method—this method tests for 99 drugs—when testing the products it regulates, including meat, poultry, and catfish, and the MRLs that accompany that method. Likewise, FDA said it would continue to use its own multi-residue method—this method tests for 40 drugs. FSIS’s multi-residue method can detect more drugs than FDA’s multi-residue method, but FDA’s method can detect drugs FSIS’s does not and can detect some drugs at lower levels. To fully implement this recommendation, FDA and USDA should coordinate on (1) the development of testing methods that both agencies can use on imported seafood, including imported catfish and on (2) maximum residue levels that will allow the agencies to consistently apply similar standards.

High-Risk Area: [Federal Oversight of Food Safety](#)

Director: Steve Morris

Contact Information: morriss@gao.gov or (202) 512-3841

Reduce Improper Payments

Supplemental Nutrition Assistance Program: More Information on Promising Practices Could Enhance States’ Use of Data Matching for Eligibility. [GAO-17-111](#). Washington, D.C.: October 19, 2016.

Recommendation: The Secretary of Agriculture should take additional steps to collect and disseminate information on promising practices that could help improve data matching processes among state Supplemental Nutrition Assistance Program (SNAP) agencies, including broad and timely dissemination of information on results of recent relevant pilots or demonstrations.

Actions Needed: USDA agreed with this recommendation. To fully implement it, the Food and Nutrition Service (FNS) should collect and disseminate information on promising uses of data matching that could improve states’ administration of SNAP and reduce the likelihood of improper payments to beneficiaries. In February 2020, FNS officials confirmed the agency was continuing to implement this recommendation through a multi-year study that will catalog and describe how state SNAP agencies are using data matching practices to enhance program integrity. FNS officials stated that this study would be completed in spring or summer 2020 and

would help FNS better understand state SNAP agencies' data matching efforts, determine where to gather more information about promising practices that can be shared more broadly, and consider what additional technical assistance resources may be useful for state agencies. Additionally, FNS officials stated that the agency was pursuing regulatory actions to implement new requirements to establish an interstate data system, known as the National Accuracy Clearinghouse, by expanding on lessons learned and best practices of the system's pilot, among other steps. We will assess whether FNS's efforts have fully addressed our recommendation upon completion of the data matching study and dissemination of its information to states.

Director: Kathryn Larin

Contact Information: larink@gao.gov or (202) 512-7215

Farm Programs: Additional Steps Needed to Help Prevent Payments to Participants Whose Incomes Exceed Limits. [GAO-13-741](#). Washington, D.C.: August 29, 2013.

Recommendation: To further improve agency controls that help prevent payments to participants whose incomes exceed eligibility limits, the Secretary of Agriculture should direct the Administrator of the Farm Service Agency (FSA) to implement a process to verify that accountants' and attorneys' statements accurately reflect participants' incomes as reported on income tax returns and supporting documentation or other equivalent documents.

Actions Needed: USDA agreed with this recommendation at the time of our report in August 2013, but changed its position as of April 2017 due to the sensitive nature of questioning accountants' and attorneys' professional judgement. However, we believe doing so would reduce the likelihood of improper payments. To fully implement this recommendation, FSA should improve its income verification process by obtaining supporting documentation for a sample of accountants' and attorneys' statements.

Director: Steve Morris

Contact Information: morriss@gao.gov or (202) 512-3841

Strengthen Protections for Wage Earners

Workplace Safety and Health: Better Outreach, Collaboration, and Information Needed to Help Protect Workers at Meat and Poultry Plants. [GAO-18-12](#). Washington, D.C.: November 9, 2017.

Recommendation: The FSIS Administrator should work with the Occupational Safety and Health Administration to assess the implementation of the MOU and make any needed changes to ensure improved collaboration; and set specific timeframes for periodic evaluations of the MOU.

Action Needed: USDA neither agreed nor disagreed with the recommendation. USDA reported that during summer 2019, FSIS senior leadership met with Occupational Safety and Health Administration (OSHA) leadership to begin a series of discussions on workplace safety, interagency collaboration, and MOU implementation. During these meetings, FSIS and OSHA addressed each aspect of the MOU, including training and coordination activities. FSIS also provided OSHA with an overview of the existing programs and processes FSIS had in place to address workplace safety and how these addressed the intent of the MOU. According to USDA, the meetings resulted in a draft updated MOU that was in the process of being reviewed and

cleared as of February 2020. FSIS and OSHA plan to continue to meet routinely and review the MOU to determine whether adjustments are needed, as appropriate. We look forward to seeing the finalized MOU—including any provision that includes time frames for periodic evaluations of the MOU's implementation—as we continue to believe that leveraging FSIS's presence in plants provides the federal government with a cost-effective opportunity to protect worker safety and health.

Director: Cindy Brown Barnes

Contact Information: brownbarnesc@gao.gov or 202-512-7215

Improve USDA's Oversight of Federal Assistance and Awards

Single Audits: Improvements Needed in Selected Agencies' Oversight of Federal Awards. [GAO-17-159](#). Washington, D.C.: February 16, 2017.

Recommendations:

We recommend that the Secretary of Agriculture:

- (1) Direct the Under Secretary for Food, Nutrition, and Consumer Services to design policies and procedures to reasonably assure that all award recipients required to submit single audit reports do so in accordance with OMB guidance;
- (2) Direct the Under Secretary for Food, Nutrition, and Consumer Services to revise policies and procedures to reasonably assure that management decisions contain the required elements and are issued timely in accordance with OMB guidance;
- (3) Direct the Under Secretary for Rural Development to design policies and procedures to reasonably assure that all award recipients required to submit single audit reports do so in accordance with OMB guidance; and
- (4) Direct the Under Secretary for Rural Development to revise policies and procedures to reasonably assure that management decisions contain the required elements and are issued timely in accordance with OMB guidance.

Action Needed: FNS neither agreed nor disagreed with our recommendations, and Rural Development agreed with our recommendations. Officials from both FNS and Rural Development told us they were revising their guidance in response to our recommendations. Officials from FNS and Rural Development told us they planned to issue their guidance by the end of fiscal year 2020 and by the end of June 2020, respectively. To fully implement the recommendations, both subagencies should ensure that award recipients submit single audit reports as required and that management decisions related to single audit findings conform to OMB guidance.

Director: Beryl H. Davis

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Improve Cybersecurity

Cybersecurity: Agencies Need to Fully Establish Risk Management Programs and Address Challenges. [GAO-19-384](#). Washington, D.C.: July 25, 2019.

Recommendations:

We recommend that the Secretary of Agriculture:

- (1) Develop a cybersecurity risk management strategy that includes the key elements identified in this report.
- (2) Establish and document a process for coordination between cybersecurity risk management and enterprise risk management functions.

Action Needed: USDA agreed with these two recommendations and in February 2020 reported that it was developing a plan to implement updated risk management practices into its cybersecurity management program. This is to include a comprehensive cybersecurity strategy that outlines processes to protect USDA and stakeholder information. In addition, USDA stated that it planned to establish a governance framework for USDA ERM that would provide a platform to increase coordination between stakeholders within cybersecurity and enterprise risk management functions. To fully implement these recommendations, USDA needs to ensure that its cybersecurity strategy addresses the key elements identified in our report and that it establishes and documents its process for coordinating between cybersecurity and enterprise risk management functions.

High-Risk Area: [Ensuring the Cybersecurity of the Nation](#)

Director: Nick Marinos

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Cybersecurity Workforce: Agencies Need to Accurately Categorize Positions to Effectively Identify Critical Staffing Needs. [GAO-19-144](#). Washington, D.C.: March 12, 2019.

Recommendation: To complete the appropriate assignment of codes to their positions performing information technology (IT), cybersecurity, or cyber-related functions, in accordance with the requirements of the Federal Cybersecurity Workforce Assessment Act of 2015, the Secretary of Agriculture should take steps to review the assignment of the “000” code to any positions in the department in the 2210 IT management occupational series and assign the appropriate National Initiative for Cybersecurity Education (NICE) framework work role codes.

Action Needed: USDA concurred with our recommendation and stated that it was identifying an internal team of subject-matter experts to collaborate with organizations across the department to review the assignment of the “000” code to positions and assist in determining the appropriate work role codes. As of April 2020, USDA expected to complete this activity by fall 2020. To fully implement this recommendation, USDA will need to provide evidence that it has assigned appropriate NICE framework work role codes to its positions in the 2210 IT management occupational series.

High-Risk Area: [Ensuring the Cybersecurity of the Nation](#)

Director: Carol Harris

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Critical Infrastructure Protection: Additional Actions Are Essential for Assessing Cybersecurity Framework Adoption. [GAO-18-211](#). Washington, D.C.: February 15, 2018.

Recommendation: The Secretary of Agriculture, in cooperation with the Secretary of Health and Human Services, should take steps to consult with respective sector partner(s), such as the Food and Agriculture Sector Coordinating Council (SCC), Department of Homeland Security (DHS), and National Institute of Standards and Technology, as appropriate, to develop methods for determining the level and type of framework adoption by entities across their respective sector.

Action Needed: USDA neither agreed nor disagreed with the recommendation in our report, but stated that it would attempt to develop a measurement mechanism as part of its annual data calls to the Food and Agriculture Sector. However, as of January 2020, USDA officials had yet to develop methods to determine the level and type of framework adoption. Specifically, officials stated that the sector is diverse and includes over 500 sector members that can range from small farms that are family operated to large corporations that deal with selling food wholesale. The officials noted that this diversity makes it difficult to develop a method for determining the level and type of framework adoption across the sector that would apply to all their members. The framework, however, is adaptive to provide a flexible and risk-based implementation. Accordingly, the framework can be used with a broad array of cybersecurity risk management processes. USDA officials added that the SCC frequently invites DHS to semiannual meetings to present on both the threat to cybersecurity and resources available to support the needs of the sector. While the SCC is encouraging and supporting the use of the framework, implementing our recommendation to gain a more comprehensive understanding of the framework's use by its critical infrastructure sector is essential to the success of protection efforts.

High-Risk Area: [Ensuring the Cybersecurity of the Nation](#)

Director: Vijay A. D'Souza

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