



441 G St. N.W.  
Washington, DC 20548

Comptroller General  
of the United States

## Accessible Version

May 12, 2023

The Honorable Thomas J. Vilsack  
Secretary of Agriculture  
U.S. Department of Agriculture  
1400 Independence Avenue, SW  
Washington, D.C. 20250

## Priority Open Recommendations: Department of Agriculture

Dear Secretary Vilsack:

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 continued attention to areas where open recommendations should be given high priority.<sup>1</sup> In November 2022, we reported that, on a government-wide basis, 77 percent of the recommendations we made 4 years ago were implemented.<sup>2</sup> USDA's recommendation implementation rate was 86 percent. As of April 2023, USDA had 134 open recommendations. Fully implementing these open recommendations could significantly improve agency operations.

I appreciate your leadership and commitment to strengthening USDA's efforts to implement our recommendations, including the continued use of a working group to address priority and other open recommendations. Consequently, the department has increased its rate for implementing our recommendations by 11 percent from last year's letter and 40 percent from the year prior.

Since our June 2022 letter, USDA has implemented six of our 13 open priority recommendations.

- USDA incorporated leading practices for collaboration—such as identifying specific outcomes and a way to monitor and evaluate progress toward outcomes, as we recommended in April 2020—into working groups that USDA and the Food and Drug Administration (FDA) created to implement the terms of their interagency agreement on oversight of cell-cultured meat.<sup>3</sup>

---

<sup>1</sup>Priority 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 operations, for example, by realizing large dollar savings; eliminating mismanagement, fraud, and abuse; or making progress toward addressing a high-risk or duplication issue.

<sup>2</sup>GAO, *Performance and Accountability Report: Fiscal Year 2022*, [GAO-23-900398](#) (Washington, D.C.: Nov. 15, 2022).

<sup>3</sup>GAO, *Food Safety: FDA and USDA Could Strengthen Existing Efforts to Prepare for Oversight of Cell-Cultured Meat*, [GAO-20-325](#) (Washington, D.C.: Apr. 7, 2020).

- USDA’s Food Safety and Inspection Service (FSIS) coordinated with FDA on drug residue testing methods and maximum residue levels in imported seafood across both agencies, as we recommended in September 2017.<sup>4</sup>
- USDA signed an updated memorandum of understanding between the Occupational Safety and Health Administration and FSIS that establishes areas of cooperation between the two agencies to improve collaboration in addressing workplace safety and health concerns at meat and poultry plants.<sup>5</sup> This memorandum implements our November 2017 recommendation.
- The department established a national standard operating procedure for identifying the state-level root causes of Supplemental Nutrition Assistance Program improper payments in order to develop and implement agency-level corrective actions to address them, as we recommended in April 2020.<sup>6</sup>
- USDA developed certain policies and procedures for the Food and Nutrition Service to enhance its oversight of the federal funds it has awarded to nonfederal entities, as we recommended in February 2017.<sup>7</sup> These actions address two recommendations from our report.

We ask that you direct your attention to the remaining priority recommendations. We are also adding five new recommendations related to reducing improper payments, improving oversight of federal assistance programs, improving IT and cybersecurity, and managing fiscal exposure to climate risks. This brings the total number of priority recommendations to 12. (See the enclosure for the list of recommendations.)

## The 12 priority recommendations fall into the following four areas:

### **Reducing improper payments.**

Reducing the total \$247 billion in reported government-wide improper payments for fiscal year 2022 is key to saving taxpayer money. We have three priority recommendations that call for improved oversight of supplemental farm assistance to identify improper payments. For example, one recommendation directs the Farm Service Agency to issue guidance directing the agency to assess risk characteristics and take a more risk-based approach in selecting samples for future compliance reviews of supplemental assistance programs. By implementing these recommendations, USDA would better confirm eligibility for supplemental farm assistance and

---

<sup>4</sup>GAO, *Imported Seafood Safety: FDA and USDA Could Strengthen Efforts to Prevent Unsafe Drug Residues*, [GAO-17-443](#) (Washington, D.C.: Sept. 15, 2017).

<sup>5</sup>GAO, *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.: Nov. 9, 2017).

<sup>6</sup>GAO, *Payment Integrity: Selected Agencies Should Improve Efforts to Evaluate Effectiveness of Corrective Actions to Reduce Improper Payments*, [GAO-20-336](#) (Washington, D.C.: Apr. 1, 2020).

<sup>7</sup>GAO, *Single Audits: Improvements Needed in Selected Agencies’ Oversight of Federal Awards*, [GAO-17-159](#) (Washington, D.C.: Feb. 16, 2017).

nutrition programs and ensure that the agency accurately distributes potentially billions of dollars in payments to program participants and recipients.

### **Improving USDA's oversight of federal assistance programs.**

Improving oversight of federal programs is critical for agencies to more effectively distribute billions of dollars in federal aid. Our three priority recommendations direct USDA to improve its administration of supplemental nutrition assistance and reduce fluctuations in subsidies for crop insurance programs. By implementing our priority recommendations in this area, USDA would improve its process for establishing the amount of benefits that low-income households receive through the Supplemental Nutrition Assistance Program and improve how USDA administers crop insurance for farmers. We urge USDA, as a sector risk management agency for food and agriculture, to implement our priority recommendations related to providing nutritional assistance.

### **Improving IT and cybersecurity.**

The food and agriculture sector is part of the nation's critical infrastructure and provides essential services that underpin American society. By fully implementing our five priority recommendations, such as developing a strategic plan to include performance goals and measures for maximizing efficiencies and reducing IT duplication and overlap, USDA would improve coordination among stakeholders within its cybersecurity risk management and enterprise risk management functions, maximize efficiencies, and reduce IT duplication and overlap.

### **Managing federal fiscal exposure to climate risks.**

Climate change will negatively affect crop and livestock production in some regions.<sup>8</sup> Our priority recommendation in this area calls for analyzing options to enhance the climate resilience of agricultural producers. Implementing our recommendation would enable USDA to integrate measures, as appropriate, into USDA's future climate resilience prioritization and planning efforts. The effects of climate risks on agriculture have implications for food security across the nation, so we encourage USDA, as a sector risk management agency for food and agriculture, to implement our priority recommendation in this area.

- - - - -

In April 2023, we issued our biennial update to our [High Risk List](#), which identifies government operations with greater vulnerabilities to fraud, waste, abuse, and mismanagement or the need for transformation to address economy, efficiency, or effectiveness challenges.<sup>9</sup>

Two of our high-risk areas—[improving federal oversight of food safety](#) and [limiting the federal government's fiscal exposure by better managing climate change risks](#)—focus, in part, on USDA operations. Several other government-wide, high-risk areas also have direct implications for USDA and its operations. These include (1) [improving the management of IT acquisitions and operations](#), (2) [improving strategic human capital management](#), (3) [managing federal real](#)

---

<sup>8</sup>U.S. Global Change Research Program, *Impacts, Risks, and Adaptation in the United States: Fourth National Climate Assessment*, vol. II (Washington, D.C.: November 2018).

<sup>9</sup>GAO, *High-Risk Series: Efforts Made to Achieve Progress Need to be Maintained and Expanded to Fully Address All Areas*, [GAO-23-106203](#) (Washington, D.C.: Apr. 20, 2023).

property, (4) ensuring the cybersecurity of the nation, and (5) government-wide personnel security clearance process.

We urge your attention to the USDA-specific and other government-wide, high-risk issues as they relate to USDA. Progress on high-risk issues has been possible through the concerted actions and efforts of Congress, the Office of Management and Budget (OMB), and the leadership and staff in agencies, including USDA. In March 2022, we issued a report on key practices to successfully address high-risk areas, which can be a helpful resource as your agency continues to make progress to address high-risk issues.<sup>10</sup>

In addition to your continued attention on these issues, Congress plays a key role in providing oversight and maintaining focus on our recommendations to ensure they are implemented and produce their desired results. Legislation enacted in December 2022 includes a provision for GAO to identify any additional congressional oversight actions that can help agencies implement priority recommendations and address any underlying issues relating to such implementation.<sup>11</sup>

There are various strategies Congress can use in addressing our recommendations, such as incorporating them into legislation. Congress can also use its budget, appropriations, and oversight processes to incentivize executive branch agencies to act on our recommendations and monitor their progress. For example, Congress can hold hearings focused on USDA's progress in implementing GAO's priority recommendations, withhold funds when appropriate, or take other actions to provide incentives for agencies to act. Moreover, Congress could follow up during the appropriations process and request periodic updates. Congress also plays a key role in addressing any underlying issues related to the implementation of these recommendations. For example, Congress could pass legislation providing an agency explicit authority to implement a recommendation or requiring an agency to take certain actions to implement a recommendation.

Copies of this report are being sent to the Director of OMB and the appropriate congressional committees. In addition, the report will be available 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 202-512-3841 or [gaffiganm@gao.gov](mailto:gaffiganm@gao.gov). 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 of the 134 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.

---

<sup>10</sup>GAO, *High-Risk Series: Key Practices to Successfully Address High-Risk Areas and Remove Them from the List*, GAO-22-105184 (Washington, D.C.: Mar. 3, 2022).

<sup>11</sup>James M. Inhofe National Defense Authorization Act for Fiscal Year 2023, Pub. L. No. 117-263, § 7211(a)(2), 136 Stat. 2395, 3668 (2022); H.R. Rep. No. 117-389 (2022) (accompanying Legislative Branch Appropriations Act, H.R. 8237, 117th Cong. (2022)).

Sincerely yours,

A handwritten signature in black ink that reads "Gene L. Dodaro". The signature is written in a cursive style with a large, prominent "D" and a long horizontal flourish extending to the right.

Gene L. Dodaro  
Comptroller General  
Of the United States

Enclosure

cc: The Honorable Marcia Bunger, Administrator, Risk Management Agency  
The Honorable Zach Ducheneaux, Administrator, Farm Service Agency  
The Honorable Gloria Montaño Greene, Deputy Under Secretary, Farm Production and Conservation  
The Honorable Cindy Long, Administrator, Food and Nutrition Service  
The Honorable Seth Meyer, Chief Economist  
The Honorable Shalanda Young, Director, Office of Management and Budget

## Enclosure Priority Open Recommendations to the U.S. Department of Agriculture (USDA)

### Reducing Improper Payments

***Coronavirus Food Assistance Program: USDA Should Conduct More Rigorous Reviews of Payments to Producers.*** [GAO-22-104397](#). Washington, D.C.: September 8, 2022.

**Year Recommendation Made:** 2022

**Recommendation:** The Administrator of the Farm Service Agency (FSA) should conduct additional spot checks of Coronavirus Food Assistance Program payments and use a more risk-based approach to selecting producers for review. Although these payments are no longer being made, our recommendation remains relevant because FSA can still conduct post-payment reviews and recovery audits to identify improper payments. This approach could include focusing on producers of commodities not generally covered by other FSA programs and producers that received large payments.

**Action Needed:** USDA generally agreed with the recommendation. As of March 2023, FSA told us that it was now using a more risk-based approach for selecting producers to review and that it planned to conduct additional spot checks of Coronavirus Food Assistance Program payments by September 2023. We will continue to assess the agency's efforts. Using a more rigorous review process could better ensure the integrity of billions of dollars in payments.

**Director:** Steve D. Morris

**Contact Information:** [morriss@gao.gov](mailto:morriss@gao.gov), (202) 512-3841

***USDA Market Facilitation Program: Oversight of Future Supplemental Assistance to Farmers Could Be Improved.*** [GAO-22-104259](#). Washington, D.C.: January 4, 2022.

**Year Recommendation Made:** 2022

**Recommendation:** The Administrator of the Farm Service Agency should issue guidance directing the agency to assess risk characteristics and take a more complete risk-based approach in selecting samples for future compliance reviews of supplemental assistance programs. This approach could include focusing on farming operations that received substantially large payments and new customers for which FSA does not have other information to corroborate eligibility for program participation.

**Action Needed:** FSA agreed with our recommendation. Specifically, FSA said that it would collaborate with supporting agency divisions to identify and assess risk characteristics that may include payment eligibility as well as program eligibility for a more complete risk-based approach in selecting samples. We will continue to assess the agency's efforts. Enhanced oversight could improve farming operations' compliance with eligibility requirements for supplemental assistance programs and help ensure that FSA payments are accurate.

**Director:** Steve D. Morris

**Contact Information:** [morriss@gao.gov](mailto:morriss@gao.gov), (202) 512-3841

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

**Year Recommendation Made:** 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 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.

**Action Needed:** USDA agreed with the recommendation. In March 2023, USDA officials told us that the department was developing a process to verify that accountants' and attorneys' statements accurately reflect participants' incomes as reported on income tax returns. Officials said they had taken initial steps—including drafting a plan—and would continue to work internally to implement the process. To fully implement this recommendation, USDA needs to provide documentation that it has implemented such a process. Without monitoring reviews and verification of statements, errors in FSA reviews of tax returns and statements, as well as payments to some ineligible participants, are likely to persist.

**Director:** Steve D. Morris

**Contact Information:** [morriss@gao.gov](mailto:morriss@gao.gov), (202) 512-3841

## Improving USDA's Oversight of Federal Assistance Programs

***Thrifty Food Plan: Better Planning and Accountability Could Help Ensure Quality of Future Reevaluations. [GAO-23-105450](#). Washington, D.C.: December 14, 2022.***

**Year Recommendations Made:** 2023

**Recommendations:** The Secretary of Agriculture should

1. develop and document a process to ensure that Thrifty Food Plan (TFP) reevaluations follow the project management practice of establishing a key document at the start of a project, such as a project charter, that includes an overall assessment of risk and measurable objectives and metrics for success related to project requirements and other expectations for the project; and
2. establish specific quality assurance guidelines for TFP reevaluations that will ensure that methodological decisions meet key quality standards for an analysis that will affect public policy and inform policy makers. These guidelines should summarize applicable USDA and other federal quality standards and should describe how such standards will be embedded in future TFPs. These guidelines should ensure that future TFP reports have
  - clear rationales linked to the objective and scope of the analysis;
  - consideration of alternatives based in evidence, including important economic effects;



- underlying analysis of economic effects associated with decisions; and where important economic effects cannot be quantified, the analysis explains how they affect the comparison of alternatives;
- transparent description of analytical choices, assumptions, and data, including explanation of key limitations in the data and methods used; and
- adequate documentation included in the analysis; and the analysis should document that it complies with a robust quality assurance process.

**Action Needed:** In commenting on our draft report, USDA did not explicitly agree or disagree with our recommendations. However, it disagreed with our selection and application of certain criteria—specifically, the project management and economic analysis standards—to the TFP reevaluation. We believe the criteria were appropriate, as we selected them from commonly used standards that represent generally accepted or leading practices, and we stand by our findings, conclusions, and recommendations. We will continue to assess USDA’s efforts to implement our two priority recommendations, as well as six additional recommendations that we made in the report related to the TFP. Importantly, the TFP, which is USDA’s estimate of what it costs a family of four to eat a healthy diet on a budget, serves as the basis for the amount of benefits that USDA provides to more than 40 million people through the Supplemental Nutrition Assistance Program. Implementing all of our recommendations will help ensure the quality and transparency of future TFP reevaluations.

**Director:** Kathryn Larin

**Contact Information:** [larink@gao.gov](mailto:larink@gao.gov), (202) 512-7215

***Crop Insurance: Opportunities Exist to Improve Program Delivery and Reduce Costs. GAO-17-501. Washington, D.C.: July 26, 2017.***

**Year Recommendation Made:** 2017

**Recommendation:** To reduce year-to-year fluctuations in the administrative and operating expense subsidies that companies receive at the crop, state, and county levels, the Secretary of Agriculture should direct the Administrator of the Risk Management Agency (RMA) to consider adjusting the administrative and operating expense subsidy calculation method in a way that reduces the effects of changes in premiums caused by changes in crop prices or other factors when it renegotiates the standard reinsurance agreement.

**Action Needed:** USDA neither agreed nor disagreed with the recommendation, and RMA stated that it would take steps to implement it. However, as of February 2023, USDA had not taken action to implement our recommendation, and it is unclear when USDA will do so. According to a USDA official, to take action on this recommendation, USDA would need to renegotiate its agreement with insurance companies. For us to consider this recommendation implemented, USDA needs to provide documentation that it and RMA considered whether to adjust the calculation method to account for changes caused by fluctuations in crop prices or other factors. Adjusting this method would help reduce fluctuations in the subsidies that companies receive and better ensure the sustainability of the program’s delivery system and services to farmers.

**Director:** Steve D. Morris



**Contact Information:** [morriss@gao.gov](mailto:morriss@gao.gov), (202) 512-3841

## Improving IT and Cybersecurity

**Privacy: Dedicated Leadership Can Improve Programs and Address Challenges.**  
**GAO-22-105065.** Washington, D.C.: September 22, 2022.

**Year Recommendation Made:** 2022

**Recommendation:** The Secretary of Agriculture should fully define and document the role of the senior agency official for privacy or other designated privacy official in reviewing and approving system categorizations, overseeing privacy control assessments, and reviewing authorization packages, and document these roles.

**Action Needed:** USDA generally agreed with this recommendation. In a document provided to us in February 2023, USDA stated that its Privacy Office would update a departmental strategy and privacy plan to include a detailed process on how designated privacy officials review and approve system categorizations and oversee privacy control assessments. USDA also stated that its Privacy Office would explore options to help address privacy control assessments and system categorizations approval. We will continue to assess USDA's efforts in implementing the recommendation. Without fully documenting the roles of privacy officials in authorizing information systems with personal identifiable information, agency privacy programs will be hindered in ensuring that privacy protections are adequately incorporated into those systems.

**Directors:** Jennifer Franks, Information Technology and Cybersecurity and Marisol Cruz Cain, Information Technology and Cybersecurity

**Contact Information:** [FranksJ@gao.gov](mailto:FranksJ@gao.gov), (404) 679-1831 and [cruzcainm@gao.gov](mailto:cruzcainm@gao.gov), (202) 512-5017

**IT Modernization: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area.** **GAO-21-512.** Washington, D.C.: September 23, 2021.

**Year Recommendation Made:** 2021

**Recommendations:** The Secretary of Agriculture should

1. ensure that the Under Secretary for Farm Protection and Conservation (FPAC) directs the Assistant Chief Information Officer to have the FPAC mission area develop a strategic plan, in alignment with departmental policies and procedures, to include performance goals and measures for maximizing efficiencies and reducing IT duplication and overlap; and
2. ensure that the Under Secretary for FPAC directs the Assistant Chief Information Officer to have the FPAC mission area monitor IT program performance against efficiency goals and measures documented in its plan for maximizing efficiencies and reducing IT duplication and overlap.

**Action Needed:** USDA concurred with both recommendations and described actions that it would take to implement them. For the first recommendation, in January 2023, USDA officials stated that FPAC planned to publish a mission area IT strategic plan to include performance

goals and measures for maximizing efficiencies and reducing IT duplication and overlap. According to agency officials, the strategic plan is in the approval process as of January 2023. We will continue to monitor the status of this recommendation.

For the second recommendation, as of August 2022, USDA stated that FPAC would develop strategic performance metrics. USDA also stated that the metrics would align with USDA's IT strategic plan and be supported by the FPAC Enterprise Architecture Repository. USDA further noted that these metrics would enable regular monitoring by FPAC IT governance to maximize efficiencies and reduce IT duplication and overlap. USDA estimated that these actions would be complete by September 2022. However, as of late January 2023, agency officials noted that the FPAC IT strategic plan was still in the approval process and that the metrics were dependent on approval of the plan. We will continue to monitor the status of this recommendation.

To fully implement the recommendations, FPAC needs to (1) develop a strategic plan that includes performance goals and measures for maximizing efficiencies and reducing IT duplication and overlap and (2) monitor IT program performance against the goals and measurements established in the strategic plan. The department will need to provide evidence of these actions for us to consider this recommendation implemented. Including appropriate goals and measures to reduce duplication and overlap in its IT strategic plan could provide further efficiencies and savings.

**Director:** David B. Hinchman

**Contact Information:** [hinchmand@gao.gov](mailto:hinchmand@gao.gov), (214) 777-5719

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

**Year Recommendation Made:** 2019

**Recommendation:** The Secretary of Agriculture should establish and document a process for coordination between cybersecurity risk management and enterprise risk management functions.

**Action Needed:** USDA did not state whether it concurred with the recommendation. As of February 2023, USDA officials stated that the department was relaunching its enterprise risk management operational framework and expects that operational and management functions, including cybersecurity, will be central to the framework. Officials did not provide an estimated completion date for these efforts. To fully implement this recommendation, USDA needs to provide evidence that it has defined the process for coordination between its cybersecurity and enterprise risk management functions. Until the department completes these steps, senior USDA leadership responsible for enterprise risk management may not be fully aware of significant cybersecurity risks and, thus, may not be positioned to address them in the context of other risks and their potential impacts on USDA's mission.

**High-risk area:** [Ensuring the Cybersecurity of the Nation](#)

**Director:** Marisol Cruz Cain

**Contact Information:** [cruzcainm@gao.gov](mailto:cruzcainm@gao.gov), (202) 512-5017

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

**Year Recommendation Made:** 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, Department of Homeland Security, 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 but stated that it would attempt to develop a measurement mechanism as part of its annual data calls to the Food and Agriculture Sector. As of January 2023, USDA had taken initial steps to determine framework adoption across the sector by distributing two requests for information to sector members in the past 2 years. However, those efforts did not generate enough responses to be useful. For example, USDA did not receive any responses from private sector members regarding plans to implement, adopt, and measure improvements resulting from use of the framework.

USDA has been encouraging and supporting the use of the framework. However, in order to help protect critical infrastructure, the agency needs to fully implement our recommendation by adopting measures that will allow the agency to better assess framework adoption among entities within its sector. Doing so will enable USDA to gain a more comprehensive understanding of the framework's use.

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

**Director:** David B. Hinchman

**Contact Information:** [hinchmand@gao.gov](mailto:hinchmand@gao.gov), (214) 777-5719

**Managing Federal Fiscal Exposure to Climate Risks**

***Climate Change: Options to Enhance the Resilience of Agricultural Producers and Reduce Federal Fiscal Exposure. GAO-23-104557. Washington, D.C.: January 17, 2023.***

**Year Recommendation Made:** 2023

**Recommendation:** The Secretary of Agriculture should ensure that the Climate Change Program Office, located within the Office of the Chief Economist, analyzes the options to enhance the climate resilience of agricultural producers that were identified in this report and integrates them, as appropriate, into USDA's future climate resilience prioritization and planning efforts. Such analysis should include an explanation of USDA's decision to prioritize or not prioritize the options identified in this report and the identification of any additional authority and resources that USDA would need to implement the options.

**Action Needed:** USDA agreed with the recommendation. According to USDA, it will incorporate an evaluation of the options in our report, as well as other options that USDA identifies, into its

fiscal year 2023 update to USDA's *Action Plan for Climate Adaptation and Resilience*. USDA stated that it would also include an assessment of how it is already implementing some options and how it could further integrate these options into ongoing activities within relevant USDA agencies. We will continue to assess USDA's efforts. Implementing our recommendation could help USDA meet its obligations under executive orders and regulations related to climate change, identify additional needed resources and statutory authority to implement those options, and reduce the fiscal exposure of its federal crop insurance and agricultural disaster assistance programs.

**High-Risk Area:** [Limiting the Federal Government's Fiscal Exposure by Better Managing Climate Change Risks](#)

**Director:** Steve D. Morris

**Contact Information:** [morriss@gao.gov](mailto:morriss@gao.gov), (202) 512-3841