Integrity and Accountability in FSA Programs

For All FSA Offices

SHORT REFERENCE

1-IA
<table>
<thead>
<tr>
<th>Integrity and Accountability in FSA Programs</th>
<th>Amendment 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>I-IA</td>
<td></td>
</tr>
</tbody>
</table>

**Approved by:** Administrator

![Signature]

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**Amendment Transmittal**

**A  Reasons for Issuance**

This handbook has been issued to provide FSA internal controls and accountability guidance.
# Table of Contents

<table>
<thead>
<tr>
<th>Part</th>
<th>Section</th>
<th>Page No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Part 1  Basic Provisions</td>
<td>1</td>
<td>Overview .............................................................................................................. 1-1</td>
</tr>
<tr>
<td></td>
<td>2</td>
<td>Sources of Authority ............................................................................................ 1-2</td>
</tr>
<tr>
<td></td>
<td>3-4</td>
<td>(Reserved)</td>
</tr>
<tr>
<td>Part 2  Integrity</td>
<td>5</td>
<td>General Information ............................................................................................. 2-1</td>
</tr>
<tr>
<td></td>
<td>6</td>
<td>Integrity Responsibilities ..................................................................................... 2-2</td>
</tr>
<tr>
<td></td>
<td>7-10</td>
<td>Reserved</td>
</tr>
<tr>
<td>Part 3  Program Accountability</td>
<td>11</td>
<td>General Information ............................................................................................. 3-1</td>
</tr>
<tr>
<td></td>
<td>12</td>
<td>Program Accountability Responsibilities ........................................................... 3-2</td>
</tr>
<tr>
<td></td>
<td>13</td>
<td>Integrity Governance Board and Integrity Working Group .................................... 3-6</td>
</tr>
<tr>
<td></td>
<td>14-20</td>
<td>(Reserved)</td>
</tr>
</tbody>
</table>
## Table of Contents (Continued)

### Part 4  Performance Monitoring Reviews and Audits

<table>
<thead>
<tr>
<th>Page No.</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>4-1</td>
<td>Program Performance Monitoring</td>
</tr>
<tr>
<td>4-2</td>
<td>Operational Management: 1st Line of Defense</td>
</tr>
<tr>
<td>4-2</td>
<td>Internal FSA Monitoring, Reviews, and Audits: 2nd Line of Defense</td>
</tr>
<tr>
<td>4-3</td>
<td>USDA Monitoring, Reviews, and Audits: 3rd Line of Defense</td>
</tr>
<tr>
<td>4-4</td>
<td>External Oversight Reviews and Audits</td>
</tr>
<tr>
<td>4-5</td>
<td>Program Corrective Actions</td>
</tr>
<tr>
<td>(Reserved)</td>
<td>(Reserved)</td>
</tr>
</tbody>
</table>

### Part 5  Internal Controls Software Solution

<table>
<thead>
<tr>
<th>Page No.</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>5-1</td>
<td>IRDTS</td>
</tr>
<tr>
<td>(Reserved)</td>
<td>(Reserved)</td>
</tr>
</tbody>
</table>

### Part 6  Data Analytics

<table>
<thead>
<tr>
<th>Page No.</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>6-1</td>
<td>Data Mining</td>
</tr>
</tbody>
</table>

### Exhibits

<table>
<thead>
<tr>
<th>No.</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Reports, Forms, Abbreviations, and Redelegations of Authority</td>
</tr>
<tr>
<td>2</td>
<td>Definitions</td>
</tr>
</tbody>
</table>
Part 1  Basic Provisions

1 Overview

A Handbook Purpose

This handbook provides FSA internal controls and accountability guidelines by:

- communicating internal controls applicable laws, regulations, and directives
- providing an overview of personnel integrity responsibilities
- providing an overview of program accountability and FSA staff responsibilities across national, State, and County Offices
- providing an overview of the FSA Integrity Government Board and the Integrity Working Group
- communicating the need and benefits of performance monitoring reviews and audits
- ensuring that FSA is properly addressing review and audit findings and implementing corrective actions
- providing an overview of IRDTS
- communicating data mining and data analysis priorities.

B Related Handbooks

The following FSA handbooks relate to this handbook.

<table>
<thead>
<tr>
<th>IF the area of concern is about...</th>
<th>THEN see...</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal employee or committee member disciplinary actions or rights</td>
<td>15-PM.</td>
</tr>
<tr>
<td>County Office employee responsibilities and misconduct actions</td>
<td>22-PM.</td>
</tr>
<tr>
<td>appeals and mediation</td>
<td>1-APP.</td>
</tr>
<tr>
<td>national handbook requirements</td>
<td>1-AS.</td>
</tr>
<tr>
<td>handling receivables and withholdings</td>
<td>58-FI.</td>
</tr>
<tr>
<td>handling prompt payment interest penalties</td>
<td>61-FI.</td>
</tr>
<tr>
<td>availability of information</td>
<td>2-INFO.</td>
</tr>
<tr>
<td>specific cases to be referred to Office of Inspector General (OIG)</td>
<td>9-AO.</td>
</tr>
<tr>
<td>State and County organization and administration</td>
<td>16-AO.</td>
</tr>
<tr>
<td>internal controls for FLP</td>
<td>1-FLP.</td>
</tr>
<tr>
<td>cases to be referred to OIG for FLP</td>
<td>4-FLP.</td>
</tr>
<tr>
<td></td>
<td>5-FLP.</td>
</tr>
</tbody>
</table>
2 Sources of Authority

A Agriculture Improvement Act of 2018

The Agriculture Improvement Act of 2018, Title 1, Section 1705 requires USDA to establish policies, procedures, and plans to improve program accountability and integrity through targeted and coordinated activities, including utilizing data mining to identify and reduce errors, waste, fraud, and abuse in programs administered by FSA.

B Federal Managers Financial Integrity Act

FSA is mandated by FMFIA to maintain an efficient and effective internal control system and require the performance of detailed program, administrative and financial management system reviews to ensure compliance with applicable law and regulations.

C GAO Internal Control Standards

Internal control standards last published by GAO in 2014 to set the standards for an effective internal control system for federal agencies and provide the overall framework for designing, implementing, and operating an effective internal control system as required by FMFIA.

D Payment Integrity Information Act of 2019

The PIIA requires government agencies to identify, report, and reduce improper payments in the government's programs and activities. The implementation guidance in Appendix C of OMB Circular A-123 is used by Federal agencies until PIIA implementation guidance is published.
Sources of Authority (Continued)

E  OMB Circular A-123

OMB Circular A-123, Management’s Responsibility for Enterprise Risk Management (ERM) and Internal Control, provides updated implementation guidance to Federal managers to improve accountability and effectiveness of Federal programs as well as mission support operations through implementation of ERM practices and by establishing, maintaining, and assessing internal control effectiveness. The Circular emphasizes the need to integrate and coordinate risk management and strong and effective internal control into existing business activities and as an integral part of managing an Agency.

F  Departmental Regulation 1720-001

DR 1720-001, Audit Follow-up and Management Decision, establishes the policy, definitions, responsibilities, and procedures for audit follow-up in USDA. The regulation mainly concerns actions required once an OIG audit report is issued and management decision has been reached between OIG and USDA concerning the corrective action(s) taken or to be taken to fulfill the intent of the audit’s recommendation(s).

G  Limitations

This handbook constitutes FSA’s internal control guidelines issued by FSA OMS for carrying out the provisions of governing regulations. Handbook provisions are considered interpretive of regulations.

Note: Whenever an unintended conflict appears to exist between any handbook provision and the pertinent applicable Federal regulations will apply.

3-4 (Reserved)
5 General Information

A Overview

Integrity is essential to meeting the mission of FSA, now and into the future. FSA’s National Office continues to improve operations and results by working closely with State and County Offices to:

- fight fraud
- eliminate waste
- ensure the accuracy of producer eligibility decisions
- minimize improper payments.

FSA achieves program integrity when:

- employees are properly trained about Agency programs
- employees understand and maintain moral commitment to implement programs as established by regulations and policy
- established program policies are not compromised.

B Definition of Integrity

Integrity is:

- firm adherence to a code of especially moral or artistic values: incorruptibility
- an unimpaired condition: soundness
- the quality or state of being complete or undivided: completeness.

Note: See https://www.merriam-webster.com/dictionary/integrity for additional information.
A Employee Responsibilities

Ethics regulations require Federal employees to be honest in daily dealings with the public and other employees. As persons of integrity, employees will:

- act and communicate honestly with the public and producers and borrowers participating in FSA programs about USDA policy, regulations governing programs, and other program requirements to the best of their knowledge

- never modify or alter any fields on any document that includes a producer or borrower’s signature without the participant’s documented approval

- follow individual program policy for allowable changes to forms

- participate in and encourage the peer review process to implement best practices to review documents

- speak truthfully and honestly to encourage process improvement by identifying potential misinterpretations of policies

- understand knowingly taking property or other unearned FSA benefits is strictly prohibited and will result in disciplinary action

- understand that falsification of review results to protect other employees is strictly forbidden and will result in disciplinary action

- act ethically to identify, minimize and report fraud, waste, and abuse.
6 Integrity Responsibilities (Continued)

B Supervisor Responsibilities

Supervisors are responsible for completing oversight reviews of their employees’ work. Without an occasional review of each employee’s work, the supervisor cannot adequately monitor performance.

Monitoring performance provides supervisors with information and documentation about the frequency of errors in work products, prioritize employee’s work load compared to the mission of the office and the professional image of the Agency portrayed in the work and service to the customer.

Monitoring performance is a Merit Systems Principles requirement. In keeping with the sixth Merit System Principle found at 5 U.S.C. 2301, managers are responsible for developing appropriate performance plans to ensure program accountability and integrity, and for monitoring employee performance and conduct. Oversight responsibility means if a subordinate employee or organization routinely fails to follow procedure or is tolerant of fraud, waste, or abuse, the supervisor must be held accountable as well as the employee if oversight is found to be lacking.

7-10 (Reserved)
11 General Information

A Achieving Program Accountability

Program accountability is achieved through oversight when leaders act responsibly by:

- learning about executive actions or programs
- judging the adequacy, appropriateness and effectiveness of these actions or programs
- taking the necessary action to reform government administration, improve program performance, reward effective administration and performance, or penalize fraud, waste, and abuse.

Note: See https://www.gao.gov/products/110918 for additional information.

B Internal Control Program Oversight

FSA is strengthening internal controls and accountability to ensure the mission is being completed accurately and effectively. FSA, in coordination with the FPAC Business Center, PAR Division, is improving program oversight processes to manage program risks, performance, and accountability through the implementation of internal controls. This process is guided by the FPAC Three Lines of Defense model.

- **1st Line of Defense, Operational Management:** This includes mission delivery and mission support employees who are responsible for the risks and internal controls of the program on a daily basis including ownership of program functionality and execution to ensure effective compliance with policies and procedures throughout the Agency. Example: program policies and initial reviews

- **2nd Line of Defense, Internal FSA Monitoring, Reviews and Audits:** This includes the various risk management and compliance functions established by FSA leadership and management to assist in ensuring the controls and management processes implemented by the first level are properly designed, clearly written and articulated and functions as intended. Internal oversight involves the management of all risks, irrespective of their severity. Internal controls and risk management are a shared responsibility and FSA is responsible for effectively monitoring each level of mission and operations. Example: FSA internal spot-checks, datamining, etc.

- **3rd Line of Defense, PAR Monitoring, Reviews and Audits:** This includes periodic assessments of the effectiveness of risk management, internal controls, and governance provided by FPAC Business Center PAR Division. PAR provides an objective evaluation of how operations and programs are working and collects and evaluates FSA data to provide leadership with reasonable assurance that objectives are being met, reporting is accurate and reliable, and agencies are in compliance with laws and regulations.
11 General Information (Continued)

C USDA & External Program Oversight

In addition to the FSA and FPAC Lines of Defense, other organizations conduct audits, reviews, data calls and investigations to improve program accountability, including:

- USDA OIG
- OMB
- GAO
- congressional members and committees.

12 Program Accountability Responsibilities

A Overview

FSA National, State and county staff are responsible for implementing internal controls processes to ensure integrity, promote accountability, and combat waste, fraud and abuse in all FSA programs, services, and operations.

B National Office – OMS Responsibilities

FSA OMS is a strategic and administrative support division within the FSA Office of the Administrator. OMS internal control and accountability responsibilities include:

- providing policies and guidance about internal controls, program accountability and oversight of FSA programs
- assessing the state of the internal control system and making the necessary changes to the design to enhance efficiency of the system
- recommending strategies and best practices for improving program integrity, accountability, data mining and internal controls within each State and county
- monitoring all program data from a national perspective, including internal controls for each State and county
- ensuring national and State reviews and audits are appropriately planned and conducted
Program Accountability Responsibilities (Continued)

B National Office – OMS Responsibilities (Continued)

- developing a reliable and systematic method to assess the outcome of the review and audit
- monitoring FSA corrective actions resulting from OIG, OMB, GAO, PIIA, and FSA national and State reviews and audits, as well as decisions of the Integrity Governance Board
- ensuring internal control strengths and weaknesses in the administration of FSA programs are accurately documented throughout the Agency
- serving as a co-chair on the Integrity Governance Board and a chair within the Integrity Working Group to discharge its responsibilities of overseeing the management of program administration in all National, State and County Offices.

C National Program Area (DAFP) and FLP (DAFLP) Responsibilities

FSA DAFP and DAFLP offices are responsible for ensuring program internal controls are established and adhered to in each of the programs they oversee. National program managers internal control and accountability responsibilities include:

- planning, developing, and integrating internal control practices for each of the programs’ policies and procedures
- contributing to the development and delivery of training and program guidance
- maintaining consistent oversight of program operations and data
- ensuring program reviews and assessments are conducted to detect and assess anomalies and other indicators of improper program administration
- providing the necessary clarifications and references for internal control reviews, training, and assessments of internal controls to ensure consistent and uniform policy interpretation
12 Program Accountability Responsibilities (Continued)

C National Program Area (DAFP) and FLP (DAFLP) Responsibilities (Continued)

- ensure policy is clear and concise to eliminate potential misinterpretation of policy for other National stakeholders and State and County Offices

- participating in National or State program reviews and audits by providing accurate and timely information on a respective program or assigned corrective action

- evaluating and validating program internal control metrics and recommending changes to policy, software and organizational performance evaluations

- monitoring and implementing corrective actions assigned as a result of OIG, OMB, GAO, PIIA and FSA National and State reviews/audits, as well as decisions of the Integrity Governance Board

- ensuring State and County Offices are in compliance with internal control policies and processes.

D National Office –DAFO Responsibilities

DAFO responsibilities for internal control and accountability include:

- supporting the implementation of internal control policies and procedures within County Offices

- ensuring State and County Offices are in compliance with internal control policies and procedures

- providing State and County Offices with communication and training information on internal control procedures to heighten integrity and promote accountability

- overseeing the development of appropriate performance plans to ensure program integrity and accountability.
12 Program Accountability Responsibilities (Continued)

E State Office Staff Responsibilities

State Office staff are responsible for ensuring program internal controls are adhered to in each of the programmatic and geographic areas they oversee.

State staff internal control and accountability responsibilities include:

- providing accurate and consistent interpretation and utilization of internal control policies and procedures within each State and County Office

- providing additional guidance and training to State and county employees on the accurate interpretation of program policies and internal control procedures to minimize risks and improve program performance

- providing full cooperation and involvement in internal control reviews and assessments by providing accurate and timely information and responses

- proactively monitoring, identifying, and reporting issues, risks, and instances of fraud, waste, and abuse

- monitoring program performance data and internal controls and making adjustments and improvements as needed, or as required by the National Office

- overseeing the establishment of appropriate performance plans to ensure the integrity and accountability of the program

- recommending changes to policy, software and employee and organization performance reviews based on representative and meaningful performance data.
Program Accountability Responsibilities (Continued)

F County Office Staff Responsibilities

County Office staff must ensure the program’s internal controls are followed in each of the programs they oversee.

County Office staff internal control and accountability responsibilities include:

- adhering to internal control policies and procedures
- effectively understanding, interpreting, and complying with program policy to ensure integrity and accountability
- administering FSA programs and services with an emphasis on accuracy, quality, timeliness, and integrity as required by policy
- proactively monitoring, identifying, and reporting issues, risks and incidents of fraud, waste, and abuse
- providing comprehensive cooperation and involvement in internal control reviews and assessments by providing timely and accurate feedback and responses.

13 Integrity Governance Board and Integrity Working Group

A Overview

FSA has established the Integrity Governance Board and the Integrity Working Group to:

- ensure policies of accountability and internal controls are implemented for all FSA programs with Agency-wide support
- exemplify collaborative leadership and decision making about internal control policies and procedures
- ensure adequate participation and communication across National, State and County Offices to improve accountability for programs administered by FSA.
B Integrity Governance Board

The Integrity Governance Board is comprised of FSA’s National Office leadership and will:

- provide strategic leadership, direction, decision making and oversight to ensure overall accountability and integrity in the administration of FSA programs
- establish the strategic direction of FSA’s internal controls, accountability, and integrity policies and procedures
- review and approve high-level internal controls recommendations submitted by the FSA Deputy areas, the Integrity Working Group, and other stakeholders that impact programs and processes across FSA.

**Note:** Recommendations may include, but are not limited to:

- establishment of new or amended internal control and accountability policies and procedures
- investments in new projects, tools, resources, and training
- corrective actions
- risk mitigation measures to reduce and prevent fraud, waste and abuse across National, State, and County Offices.
The Integrity Working Group is comprised of National, State, and County Offices employees and will:

- be a vehicle for employees to assist the FSA Integrity Governance Board in carrying out its responsibilities for overseeing the management of program administration and identification and development of recommendations for enhancing internal controls and accountability across National, State and County Offices

- recommend strategies and best practices for improving program integrity, accountability, data mining and internal controls

- contribute to program policy analysis, program regulation, and program implementation to ensure appropriate internal controls and program administration accountability

- participate in planning, developing, testing and using internal control processes, systems, and tools and providing feedback on respective processes and workflows to OMS.
21 Program Performance Monitoring

A Overview

FSA staff is responsible for the continuous monitoring of performance according to their defined roles and responsibilities. In addition, FSA is responsible for providing accurate information to support routine, periodic, or ad-hoc data calls, reviews, audits, and investigations on programs and administrative data carried out by, for or under the direction of FSA and other government oversight entities.

Performance monitoring for FSA is generally carried out according to the FPAC Three Lines of Defense model, which includes:

- 1st Line of Defense, Operational Management
- 2nd Line of Defense, Internal FSA Monitoring, Reviews and Audits
- 3rd Line of Defense, USDA Monitoring, Reviews and Audits.

As a compliment to the FSA and FPAC Lines of Defense, performance monitoring efforts are being carried out through audits, reviews, data calls and investigations conducted by organizations such as USDA OIG, OMB, GAO, PIIA and other congressional member and committee requests.

B Benefits of Program Performance Monitoring

Key benefits of program performance monitoring include:

- ensuring the day-to-day quality and timeliness of program operations are consistent with policy
- proactively identifying and addressing errors, risk, fraud, waste, abuse, and improper payments
- identifying areas requiring training, resource level adjustments and necessary policy clarification
- providing the quantitative data necessary to facilitate more efficient program management and strengthen program processes, policies, and internal controls.
22 Operational Management: 1st Line of Defense

A Responsibilities

The FSA National Office is responsible for ensuring the creation of accountability and internal control policies and procedures for FSA programs. Subsequently, FSA State and county staff are responsible for effectively implementing these policies and procedures and monitoring risks, issues and progress reports on a daily basis.

CED’s, FLM’s and DD’s are responsible for providing adequate oversight of program administration and any required reviews, spot checks or other internal control mechanisms. Any deviation from policy should be identified through defined lines of supervision and organization.

23 Internal FSA Monitoring, Reviews and Audits: 2nd Line of Defense

A FSA National Program Oversight Reviews

National program oversight reviews are conducted on specific programs to measure and document the extent to which FSA policy and internal controls are being followed, and to conduct an analysis and determine what risk mitigation and corrective actions are necessary to improve program integrity and accountability.

A National program oversight review is comprised of the following elements:

- selected programs are determined by factors such as program complexity, risk, certification requirements, program payment amounts, number of payments, etc.

- program review criteria, questions, and implementation plan designed by DAFP and DAFLP offices in coordination with OMS and DAFO

- analysis of review results to identify corrective actions that may include elements such as policy revisions, additional training, resource support, etc.

The FSA Office of Administrator, DAFP, DAFLP, or DAFO will perform ad-hoc reviews or audits to address issues and risks related to internal control or accountability.
23 Internal FSA Monitoring, Reviews and Audits: 2nd Line of Defense (Continued)

B FSA State Reviews and Assessments

SED’s are encouraged to conduct additional reviews and evaluations of programs or organizations, as appropriate, to support accountability and integrity within their State or territory. SED’s may request assistance from the National Office to obtain specialized data analysis from any internal control application.

24 USDA Monitoring, Reviews and Audits: 3rd Line of Defense

A FPAC Business Center – PAR Division

PAR manages the strategic framework for FPAC, which includes performance measurement and reporting and the identification and management of enterprise-wide risks that can affect accomplishment of FPAC's mission, goals, and objectives. PAR is designed to serve as an objective body within the FPAC mission area.

In addition, PAR develops, implements, and maintains FPAC policies, procedures, and related guidance for external audit resolution and investigations.

PAR also implements FPAC-wide internal audit and internal control review programs, including:

- Payment Integrity Reviews - these reviews provide FSA with reliable statistical information to determine program efficiency and whether proper internal controls are in place to comply with program and financial payments requirements

- Process and Compliance Reviews and Ad-Hoc Reviews - these reviews assess compliance with applicable laws and policy requirements and verify the effectiveness and implementation of internal controls and operational procedures.
External Oversight Reviews and Audits

A  U.S. GAO

GAO is an independent, non-partisan agency that works for Congress. GAO examines how taxpayer dollars are spent and provides Congress and federal agencies with objective, non-partisan, fact-based information to help the government save money and work more efficiently.

GAO supports congressional oversight by:

- auditing Agency operations to assess whether Federal funds are expended efficiently and effectively
- investigating allegations of unlawful or inappropriate activities
- accounting for the extent to which government programs and policies achieve their objectives
- conducting policy analysis and bringing forward options for consideration by Congress
- rendering legal decisions and opinions
- advising Congress and heads of executive agencies on methods to make government more efficient and effective.

B  USDA OIG

The USDA OIG conducts performance and financial audits and inspections, and develops final audit reports that examine the internal functions of USDA and USDA program participants to advance the effectiveness and integrity of USDA programs and operations. These reports provide USDA managers with an objective assessment of the degree to which their offices carry out their programs.

C  OMB and Other Congressional Reviews

OMB’s mission is to assist the President in achieving policy, budget, management, and regulatory objectives and in fulfilling its legislative responsibilities. Reviews, data calls, audits and other requests for information may be necessary to support OMB and other congressional investigations.
26 Program Corrective Actions

A Responsibility

Because of the various types of monitoring reviews and audits, issues and findings are identified and reported to the appropriate office and staff level. FSA is collectively responsible for evaluating the findings, recommending corrective actions, and/or implementing corrective actions suggested by external auditors.

Proactive implementation of identified corrective actions is encouraged at the State and County Office level for elements that may be administered within the authority and resources of that organization. Corrective measures are assigned to the appropriate office and personnel, and must be implemented and reported on in a timely and accurate manner.

With respect to cross-cutting or policy corrective actions across the Agency, FSA OMS in coordination with the FSA Deputy areas is responsible for reviewing and establishing identified actions, requesting funding or resources (as needed), and facilitating approval for implementing corrective actions.

27-30 (Reserved)
Part 5  Internal Controls Software Solution

31  IRDTS

A  Overview

IRDTS is a software application:

• used to formally document the results of the FSA program oversight reviews
• designed to assist FSA in performing and electronically completing oversight reviews in FSA Service Centers.

The key functions and system capabilities include:

• ability to create program reviews using an automated template that includes the scope of the review, period or assessment, review questions, scoring criteria, sampling criteria, etc.
• ability to review, at any time, a program or subdivision by the National Office or State Office
• automated distribution of reviews to designated reviewers in each State
• ability to capture and score reviews and centralize quantitative and qualitative data for all Agency level data analysis
• ability to identify program trends, strengths and weaknesses, and other performance indicators for analysis at the National and State Office levels.
IRDTS (Continued)

B System Access

IRDTS can be accessed from the ServiceNow Home Page, located at https://usdafpacbc.servicenowservices.com.

User access request is located at https://usdafpacbc.servicenowservices.com/fpacnow. To submit the request select the “IT Service Desk” icon, then select the “Report an Issue” icon. Users who need access to IRDTS should contact their State Office to verify if they need the “Reviewer”, “District Director” or “State Specialist” role.

User’s State Office will cc the OMS IRDTS Administrator when submitting the form.

Note: If the user is unable to log in, contact the eAuthentication Help Desk at eAuthHelpDesk@ftc.usda.gov or call 800-457-3642 (Option 1).

To access IRDTS users must have the following:

- valid eAuthentication ID and password
- eAuthentication Level 2 account
- authorized access by an IRDTS Administrator.

C IRDTS Roles and Responsibilities

Administrator has the following role and responsibilities:

- oversee and maintain IRDTS data and users
- identify, test, and implement system enhancements and resolve errors within IRDTS
- integrate new program audits and reviews into IRDTS
- oversee the progress and results of audits and reviews completed in IRDTS.

National Program Manager has the following role and responsibilities:

- ability to create National level internal assessments
- oversee the maintenance of a library of questions for assigned programs
- ability to view, save and export the progress reports and results of audits and reviews completed in IRDTS
- oversee the progress and results of audits and reviews completed in IRDTS.
C IRDTS Roles and Responsibilities (Continued)

State Specialist has the following role and responsibilities:

• ability to create internal assessments at the State level from National level internal assessments

• submit questions to the National program manager for addition to the IRDTS question library

• ability to view, save and export IRDTS progress reports and results of audits and reviews

• oversee the progress and results of audits and reviews completed in IRDTS.

District Director has the following role and responsibilities:

• ability to create internal assessments at the District level from National level internal assessments

• ability to view, save and export IRDTS progress reports and results of audits and reviews

• oversee the progress and results of audits and reviews completed in IRDTS.

Reviewer has the following role and responsibilities:

• ability to complete assigned internal assessments

• ability to view, save and export IRDTS progress reports and results of audits and reviews.
41 Data Mining

A Data Mining and Analysis Priorities

The 2018 Farm Bill requires FSA to use data mining and other techniques to improve program accountability and integrity to identity and reduce errors, fraud, waste, and abuse in our programs. The priorities for investigating and analyzing FSA data are:

- coordinate and define objectives for various ongoing data mining activities
- establish a reliable and systematic means of identifying, reviewing, and validating data anomalies while minimizing stress and concern to affected employees
- identify the risks of errors, fraud, waste, and abuse in FSA to identify practices that will effectively reduce such risks
- increase efforts by using the data available to FSA to identify potential errors, fraud, waste, and abuse
- leverage the advancements of data warehouse and data analytics technology.
Exhibit 1

Reports, Forms, Abbreviations, and Redelegations of Authority

Reports

None.

Forms

This table lists the forms referenced in this handbook:

<table>
<thead>
<tr>
<th>Number</th>
<th>Title</th>
<th>Display Reference</th>
<th>Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>FSA-13-A</td>
<td>System Access Request Form</td>
<td></td>
<td>31</td>
</tr>
</tbody>
</table>

Abbreviation Not Listed in 1-CM

The following abbreviations are not listed in 1-CM.

<table>
<thead>
<tr>
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<th>Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>FMFIA</td>
<td>Federal Managers Financial Integrity Act of 1982 (Pub. L. 97-255)</td>
<td>2</td>
</tr>
<tr>
<td>FPAC</td>
<td>Farm Production and Conservation</td>
<td>11</td>
</tr>
<tr>
<td>IRDTS</td>
<td>Internal Review Documentation and Tracking System</td>
<td>1, 23</td>
</tr>
<tr>
<td>OMS</td>
<td>Office of Management and Strategy</td>
<td>2, 12</td>
</tr>
<tr>
<td>PAR</td>
<td>Performance, Accountability, and Risk Division, FPAC Business Center</td>
<td>11</td>
</tr>
<tr>
<td>PIIIA</td>
<td>Payment Integrity Information Act of 2019 (Pub. L. 116-117)</td>
<td>2, 12</td>
</tr>
</tbody>
</table>

Redelegations of Authority

None
Definitions of Terms Used in This Handbook

**Data Mining**

Data mining means “the practice of searching through large amounts of computerized data to find useful patterns or trends.”


**Finding**

Finding refers to when the designated reviewer finds documentation representing failure to follow policy as stated.

**Improper Payment**

Improper payment means any payment that should not have been issued or was issued for an incorrect amount under statutory, contractual, administrative, or other legally applicable requirements. Incorrect amounts include both overpayments and underpayments.

**Integrity**

Integrity is:

- firm adherence to a code of especially moral or artistic values; incorruptibility
- an unimpaired condition; soundness
- the quality or state of being complete or undivided; completeness.

Refer to [https://www.merriam-webster.com/dictionary/integrity](https://www.merriam-webster.com/dictionary/integrity) for additional information.

**Oversight Responsibility**

Oversight responsibility means if a subordinate employee or organization routinely fails to follow procedure or is tolerant of fraud, waste, or abuse, the supervisor must be held accountable as well as the employee if oversight is found to be lacking.