



U.S. Department of Agriculture
Office of Inspector General
Southwest Region
Audit Report

**Farm Service Agency
Payment Limitations -
Majority Stockholders
of Corporations**



**Report No.
03099-27-Te
May 2001**



UNITED STATES DEPARTMENT OF AGRICULTURE

OFFICE OF INSPECTOR GENERAL

Washington D.C. 20250



DATE: May 24, 2001

REPLY TO
ATTN OF: 03099-27-Te

SUBJECT: Farm Service Agency Payment Limitations –
Majority Stockholders of Corporations

TO: James R. Little
Acting Administrator
Farm Service Agency

ATTN: T. Mike McCann
Director
Operations Review and Analysis Staff

This report presents the results of our audit of the Farm Service Agency's (FSA) Payment Limitations – Majority Stockholders of Corporations. The FSA's response to the draft report, dated May 15, 2001, is included as exhibit D with excerpts and the Office of Inspector General's position incorporated into the relevant sections of the report.

While we generally agree with your management decision, we need additional information to reach management decisions on all recommendations (Recommendations Nos. 1, 2, 3, and 4). The information needed is set forth in the sections of the report marked "OIG Position."

In accordance with Departmental Regulation 1720-1, please furnish a reply within 60 days describing the corrective action taken or planned and the timeframes for implementation of each audit recommendation. Please note that the regulation requires management decisions to be reached on all findings and recommendations within a maximum of 6 months from report issuance and final actions to be taken within 1 year of the management decisions.

We appreciate the courtesies and cooperation extended to us by members of your staff during the audit.

/s/ Richard D. Long
RICHARD D. LONG
Assistant Inspector General
for Audit

EXECUTIVE SUMMARY

FARM SERVICE AGENCY PAYMENT LIMITATIONS – MAJORITY STOCKHOLDERS OF CORPORATIONS

REPORT NO. 03099-27-Te

RESULTS IN BRIEF

There are limits to the amount of various annual agricultural program payments that a “person” is entitled to receive. For payment limitation purposes, a corporation is considered to be one combined “person” together with its majority stockholder, if any. (A majority stockholder is a stockholder who owns more than 50 percent of a corporation.) We performed this audit of Farm Service Agency (FSA) majority stockholder payment limitations because a review of county office (CO) operations in Jackson County, Arkansas, revealed a significant number of corporations in that county had not been combined with their majority stockholders as one “person.” The objective of this audit was to determine if FSA controls over program payments to corporations with majority stockholders were sufficient to prevent payments in excess of applicable payment limitations.

Payment limitations are generally controlled by the automated payment process, based upon information entered by CO employees into the automated subsidiary files. Since the system does not automatically combine corporations with their majority stockholders, proper combinations of such are incumbent upon correct (combined) “person” determinations (by county committees (COC)) and correlative data entry (by CO employees).

For 1998 and 1999 nationwide, our review disclosed that corporations had majority stockholders in a total of 68,425 cases¹. Of these, 24,946 (36 percent) had not been combined with their majority stockholders in the automated subsidiary files (see exhibit A). We did not perform additional work to determine how many of the noncombinations could be attributed to incorrect “person” determinations (by COC’s) versus data entry errors (by CO employees), but concluded that controls were inadequate to ensure that payments to corporations and their majority stockholders were properly limited.

We performed a limited review of direct program payments issued to 4,118 of the 24,946 majority stockholders and corporations that had not been combined in the automated system. However, the data we reviewed did not include payments that the majority stockholders or corporations may

¹ The cases for 1998 and 1999 are not mutually exclusive. That is, a corporation with a majority stockholder in 1998 and in 1999 is counted as two cases (one for 1998 and one for 1999).

have received (indirectly) as members of partnerships or joint ventures. (Such indirect payments would also have counted against applicable payment limitations for the combined “persons.”) The review, as performed, did not identify any direct overpayments.

KEY RECOMMENDATIONS

We recommend that FSA remind COC and CO personnel to properly make majority stockholder combinations. Also, we recommend that the FSA computer records system be programmed to automatically combine majority stockholders with their corporations in the combined producer account file. In the interim, we recommend that FSA generate and send monthly exception/error (not combined) reports to CO’s for corrective action. We additionally recommend the FSA National Office monitor the monthly corrections.

AGENCY RESPONSE

FSA plans to issue a national notice to instruct State and CO personnel to review the subject records and make the required determinations/corrections for 1999 and subsequent years. After State offices report that the CO’s have completed the actions required in the notice, the report will be generated again to verify that appropriate determinations have been made and recorded in the system. FSA will rerun this report periodically and, if necessary, send the results to the respective State and CO’s for corrective action. The FSA National Office will follow up on the periodic reports as needed to ensure that corrective actions are completed in a timely manner. FSA is currently in the process of reengineering the subsidiary files and will consider programming the system to automatically determine and combine the majority stockholder and corporation as one “person.”

OIG POSITION

FSA generally agreed with our recommendations; however, to reach management decision, we need additional information. The information needed is described in the “OIG Position” section for each recommendation.

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INTRODUCTION

BACKGROUND

The Agricultural Act of 1970 established the first payment limitation provisions, including a limit to the amount of annual payments that a “person” was entitled to receive under various agricultural programs. Subsequent legislation modified the provisions that define a “person” and the rules for payment limitation. The following table identifies FSA’s programs with payment limitations for the 1998 and 1999 crop years.

Payment Type	Limitation Per “Person” (In Dollars)	
	1998	1999
Subject to Limitation Production Flexibility Contract (PFC)	40,000	40,000
Marketing Loss Assistance	19,888	40,000
Total of: Marketing Loan Gains and Loan Deficiency Payments	75,000	150,000
Conservation Reserve Program Annual Rental Payment	50,000	50,000
Environmental Quality Incentive Program Cost-Share	10,000	10,000
Emergency Conservation Program Cost-Share	200,000	
Noninsured Crop Disaster Assistance Program	100,000	100,000

For payment limitation purposes, the Food Security Act of 1985, as amended by the Omnibus Budget Reconciliation Act of 1987, defines a “person” as

- an individual, or an individual participating as a member of a joint operation or similar operation;
- a corporation, joint stock company, association, limited stock company, limited partnership, irrevocable trust, revocable trust together with the grantor of the trust, estate, or charitable organization, including any entity participating in the farming operation as a partner in a general partnership, a participant in a joint venture, a grantor of a revocable trust, or a participant in a similar entity; or
- a State, political subdivision, or agency thereof.

FSA procedures require that a stockholder owning more than 50 percent of a corporation (majority stockholder) be combined with the corporation as one “person” for payment limitation purposes.² The COC is required to make the initial review and determinations of “actively engaged in farming” and “person” and record the determinations on Form CCC-503A, County Committee Worksheet For “Actively Engaged in Farming” and “Person” Determination.³ When the COC has determined that two or more producers should be combined for payment limitation purposes, CO personnel shall load the combination in the combined producer file as a combined producer account.⁴ FSA procedures further state that this information is important because automated payment limitation processes use combined producer data in the combined producer file to issue payments.⁵

This audit was initiated because an Office of Inspector General (OIG) audit of Jackson County, Arkansas, FSA office operations (Audit No. 03006-18-Te) revealed that 31 corporations and their majority stockholders had not been combined in the automated system for 1998 and 1999 in that county. Although the audit concluded that none of the 31 corporations and majority stockholders had been overpaid, OIG officials were concerned about the potential for noncombinations and resultant overpayments at other CO’s in the country.

OBJECTIVE

The objective of this audit was to determine if FSA controls were sufficient to prevent payments to majority stockholders from exceeding established program limits.

SCOPE

The audit covered the 68,425 corporations which, for the 1998 and 1999 crop years, had majority stockholders and received program payments subject to limitation. The audit identified 24,946 such corporations which were not combined in the automated system to be one “person” together with their majority stockholders. Because of the large number of exceptions, we elected to sample payments to determine whether total direct payments to the corporations and majority stockholders for the 1998 and 1999 crop years exceeded program payment limitations. We selected for review direct payments to the (approximately 4,000) noncombined corporations and their majority stockholders in seven states: Alabama, Arkansas, California, Louisiana, New Mexico, Oklahoma, and Texas. These States included a cross section of the payments made nationwide and included those with rice and cotton production which traditionally generate the larger program payments.

² FSA Handbook 1-PL (Revision 1), paragraph 313 B, dated February 17, 1995.

³ FSA Handbook 1-PL (Revision 1), paragraph 393, dated January 23, 1992 and paragraph 394 A dated November 18, 1991.

⁴ FSA Handbook 2-PL (Revision 1), paragraph 303 A, dated December 16, 1997.

⁵ FSA Handbook 2-PL (Revision 1), paragraph 303 B, dated December 16, 1997.

Because a high percentage (36 percent) of the majority stockholders nationwide had not been properly combined in the automated files, we concluded that controls over payments to corporations with majority stockholders were inadequate and there was no need to test the system of management controls for compliance. We did not verify the accuracy of the information contained in the agency's databases or reports⁶, and did not determine the totality of direct and indirect payments to the majority stockholders and corporations. (Payments the majority stockholders and corporations may have (indirectly) received as members of partnerships, joint ventures, etc., were not included in our review. See exhibit B for an example of computing limitations for majority stockholders).

This audit was conducted in accordance with the Government auditing standards issued by the Comptroller General of the United States. Accordingly, the audit included such tests of program and accounting records as deemed necessary to meet the audit objective.

METHODOLOGY

At our request, on or about February 7, 2000, FSA's Kansas City Management Office (KCMO) queried its automated subsidiary file system: (1) to identify corporations that had majority stockholders for 1998 and/or 1999 and received payments for the corresponding crop year(s), and (2) to determine whether such corporations were shown in the system as having been combined together with their majority stockholders to be one "person" for payment limitation purposes.

For the corporations and majority stockholders that were shown to have not been combined, at our request KCMO queried FSA's Producer Payment Record System and determined the amounts of 1998 and 1999 program payments subject to limitation issued directly: (1) to the corporations, and (2) to the majority stockholders. For a sample of the noncombined cases, we added together the corporation's and majority stockholder's direct payments to determine whether the amounts exceeded established limitations. In those cases where the combined payments appeared to exceed limitations, we contacted applicable FSA CO personnel and obtained CO records to determine whether, in fact, overpayment had occurred.

⁶ However, during our review of direct payments in 9 of the 4,000 cases, it came to our attention that some of the direct payment data was incorrect – 1998 and 1999 Conservation Reserve Program payments were erroneously identified as only 1998 payments.

FINDINGS AND RECOMMENDATIONS

CHAPTER 1- MAJORITY STOCKHOLDERS NOT SHOWN AS COMBINED IN THE AUTOMATED SYSTEM

FINDING NO. 1

Majority stockholders and their corporations were not entered into the automated system as combined producer accounts.⁷ This occurred because the COC did not properly combine corporations with their majority stockholders to be one “person” for payment limitation purposes, or because CO employees did not correctly enter “person” determination data into the automated system. As a result, there is no assurance that payments to corporations and their majority stockholders were properly limited.

The audit identified 68,425 corporations having majority stockholders nationwide, including 24,946 cases where the majority stockholders were not shown as combined producer accounts for the 1998 and 1999 program years. Exhibit A shows that some majority stockholders were not combined in every one of the 50 States and Puerto Rico. The seven States with the largest numbers of majority stockholders not combined for 1998 and 1999 were (in descending order) Iowa, Indiana, Texas, Missouri, Florida, Georgia, and Illinois. Exhibit C shows there were 83 counties nationwide with at least 20 majority stockholders not combined for 1998 or for 1999.

We reviewed 4,118 cases where majority stockholders could have received payments for one or more programs (see table on page 1) in Alabama, Arkansas, California, Louisiana, New Mexico, Oklahoma, and Texas. Our review failed to identify any cases where the total payments for the corporations and majority stockholders exceeded the limitation afforded one “person.” However, our review did not include payments that a corporation or majority stockholder may have received as a member of a partnership or joint venture. We do not know if any of the corporations or majority stockholders received indirect payments as members of partnerships or joint ventures that participated in agricultural payment programs. Thereby, we are unable to render an opinion as to whether any of the corporations or majority stockholders could have exceeded the limit by receiving payments through a partnership or joint venture. We can only state that the corporations and

⁷ FSA Handbook 1-PL (Revision 1), paragraph 313 B, dated February 17, 1995.

⁸ FSA Handbook 2-PL (Revision 1), paragraphs 303A and 304A, dated February 16, 1997.

majority stockholders we reviewed did not exceed the limit via direct payments to the corporations and majority stockholders.

We contacted FSA CO personnel in Macon County, Alabama; Jefferson and Texas Counties, Oklahoma; and Cochran, Lamb, and LaSalle Counties, Texas, to clarify nine Conservation Reserve Program (CRP) payments for 1998, which appeared to exceed the \$50,000 annual payment limitations for that program. However, our review found that the FSA database provided to us for use in our review had picked up both the 1998 and 1999 CRP annual land rent payments and showed them as the 1998 CRP annual land rent payment. When applied to the proper year, we found none of the payments exceeded the annual limit.

FSA personnel told OIG that FSA plans to implement software to automatically create combined producer accounts for corporations and their majority stockholders, based upon stockholders' shares entered into the automated system. However, this automation has not been accomplished because there are other projects with higher priorities. Prior to the conduct of this audit, FSA personnel stated they did not believe there would be too many noncombinations, but, if the queries showed otherwise, then the priority may change.

RECOMMENDATION NO. 1

Remind COC and CO personnel to properly make majority stockholder combinations.

FSA Response

A FSA national notice, which instructs the State and CO's and COC's to review the subject records and make the required determinations/corrections for 1999 and subsequent years, is currently in clearance. After the State offices report that the CO's have completed the actions required in the notice, the report will be generated again to verify that appropriate determinations have been made and recorded in the automated subsidiary files.

OIG Position

We agree with the planned action by FSA; however, to reach a management decision, we need a timeframe for the implementation of the action.

RECOMMENDATION NO. 2

account files.

FSA Response

FSA is currently in the process of reengineering the subsidiary files and will take into consideration the recommendation to program the system to automatically combine majority stockholders and the corporation as one "person."

OIG Position

To reach management decision, we need to know whether the system will be programmed to automatically combine the majority stockholders and the corporations as one "person" and the timeframe for the completion of the project.

RECOMMENDATION NO. 3

for correction.

FSA Response

FSA will rerun the report in about 30 days after the CO's are instructed to review the files and make the required corrections. FSA will also run this report periodically and, if necessary, send the results to the respective State and CO's for corrective action.

OIG Position

We agree with the planned action by FSA; however, to reach a management decision, we need the timeframe for when the CO's will be instructed to review the files and make the required corrections (see also OIG Position for Recommendation No. 1) and a minimal commitment from FSA as to how often FSA will "periodically" run and review the exception report.

Program the computer record system to automatically combine majority stockholders with the corporations in the combined producer

In the interim (until Recommendation No. 2 can be implemented), generate and send exception/error (not combined) reports to CO's

RECOMMENDATION NO. 4

The FSA National Office should monitor the monthly exception/error reports to ensure CO's are making corrections.

FSA Response

The FSA National Office will follow up on the periodic reports as needed to ensure that corrective actions are completed in a timely manner.

OIG Position

According to its response, the FSA National Office's followup will be contingent on timely completion of the corrective action by the State and county offices (see Recommendations Nos. 1 and 3). However, in order to reach management decisions on these two recommendations, FSA needs to provide a timetable for implementing the corrective action. Therefore, to reach management decision on this recommendation, we also need a timeframe for implementation of the corrective action. In addition, we will need a minimal commitment from FSA as to how often the national office will follow up to ensure that corrective actions are completed in a timely manner.

EXHIBIT A – NUMBERS OF MAJORITY STOCKHOLDERS NOT COMBINED TO BE ONE “PERSON” WITH THEIR CORPORATIONS

STATE	1998	1999	TOTAL
Alabama Total	154	161	
Alaska Total	2	2	
Arizona Total	100	103	
Arkansas Total	274	285	
California Total	327	334	
Colorado Total	242	264	
Connecticut Total	16	19	
Delaware Total	46	49	
Florida Total	491	465	
Georgia Total	490	516	
Hawaii Total	17	20	
Idaho Total	251	274	
Illinois Total	481	536	
Indiana Total	824	848	
Iowa Total	894	944	
Kansas Total	428	464	
Kentucky Total	215	231	
Louisiana Total	356	372	
Maine Total	32	35	
Maryland Total	127	136	
Massachusetts Total	74	77	
Michigan Total	224	236	
Minnesota Total	463	468	
Mississippi Total	360	376	
Missouri Total	535	564	
Montana Total	427	464	
Nebraska Total	367	381	
Nevada Total	29	31	
New Hampshire Total	17	17	
New Jersey Total	51	60	
New Mexico Total	109	108	
New York Total	167	172	
North Carolina Total	347	359	
North Dakota Total	149	159	
Ohio Total	408	434	
Oklahoma Total	166	164	
Oregon Total	177	187	
Pennsylvania Total	81	91	
Puerto Rico Total	28	2	
Rhode Island Total	3	4	
South Carolina Total	172	183	
South Dakota Total	287	301	
Tennessee Total	83	81	
Texas Total	609	616	
Utah Total	75	83	
Vermont Total	28	29	
Virginia Total	230	279	
Washington Total	136	150	
West Virginia Total	23	27	
Wisconsin Total	459	473	
Wyoming Total	135	126	
GRAND TOTAL	12,186	12,760	24,946

EXHIBIT B – EXAMPLE OF COMPUTING LIMITATIONS FOR MAJORITY STOCKHOLDERS

SITUATION

- Corporation A earns a computed PFC payment of \$30,000.
- Stockholder A:
 - (1) owns 60 percent of the value of the outstanding stock in corporation A,
 - (2) is a separate producer on another farm for which the PFC payments total \$15,000, and
 - (3) is a 25-percent member of partnership A for which the PFC payments total \$28,000.

DETERMINATION

1. If Stockholder A Was Properly Combined With Corporation A

For payment limitation purposes, \$52,000 is attributed to stockholder A, which is the sum of the following:

- (1) corporation A's payment of \$30,000,
- (2) stockholder A's individual payment of \$15,000, and
- (3) stockholder A's \$7,000 share (25 percent of \$28,000) of partnership A's payment.

Stockholder A is subject to the \$40,000 limitation as one "person."

The payment to stockholder A as an individual must be reduced by \$12,000, unless it is agreed between the producers to make the reduction in payment to the corporation or the partnership.

Because the \$40,000 payment limitation has been reached, no additional payments may be made to corporation A or to stockholder A either directly or indirectly through partnership A.

2. If Stockholder A Was Not Combined With Corporation A

For payment limitation purposes, \$40,000 is attributed to stockholder A, which is the sum the following:

- (1) stockholder A's \$18,000 share of the corporation's payment (60 percent of \$30,000),
- (2) stockholder A's individual payment of \$15,000, and
- (3) stockholder A's \$7,000 share (25 percent of \$28,000) of partnership A's payment.

EXHIBIT C– COUNTIES WITH AT LEAST 20 MAJORITY STOCKHOLDERS NOT COMBINED FOR 1998 OR 1999

COUNT	STATE	COUNTY	NUMBERS OF MAJORITY STOCKHOLDERS NOT COMBINED TO BE ONE "PERSON" WITH THEIR CORPORATIONS	
			1998	1999
1	Mississippi	Bolivar	68	71
2	Florida	Polk	66	66
3	Montana	Liberty	47	48
4	Iowa	Washington	44	46
5	Arkansas	Jackson	43	18
6	Florida	Palm Beach	42	45
7	Florida	Dade	40	1
8	Indiana	Knox	39	40
9	California	Tulare	38	41
10	Florida	Lake	38	38
11	Colorado	Weld	37	40
12	Mississippi	Washington	33	35
13	Arizona	Maricopa	31	32
14	Minnesota	Renville	31	29
15	Nebraska	Burt	30	28
16	Missouri	Chariton	29	30
17	Delaware	Sussex	28	31
18	California	Yolo	28	27
19	Arizona	Pinal	27	30
20	Indiana	Madison	27	28
21	Iowa	Dallas	27	28
22	Texas	Lamb	27	27
23	Iowa	Jones	27	26
24	Wisconsin	Dane	27	26
25	Massachusetts	Plymouth	26	28
26	Iowa	Kossuth	26	27
27	Indiana	White	26	25
28	Mississippi	Humphreys	26	24
29	Florida	Highlands	25	28
30	Arkansas	Lonoke	25	26
31	Indiana	Montgomery	25	25
32	Iowa	Grundy	25	25
33	Iowa	Winnebago	25	25
34	Louisiana	West Carroll	25	22
35	Oregon	Marion	24	26
36	Illinois	Montgomery	24	24
37	Minnesota	Clay	24	23
38	Mississippi	Coahoma	23	31
39	California	Fresno	23	25
40	Indiana	Kosciusko	23	25
41	North Carolina	Sampson	23	25
42	Indiana	Wells	23	23
43	Florida	Orange	23	22
44	Georgia	Dooly	23	22
45	Idaho	Twin Falls	22	27
46	Montana	Fergus	22	24
47	Georgia	Mitchell	22	23
48	Indiana	Rush	22	23
49	Indiana	Shelby	22	23
50	Iowa	Scott	22	23

**NUMBERS OF MAJORITY STOCKHOLDERS
NOT COMBINED TO BE ONE "PERSON" WITH
THEIR CORPORATIONS**

<u>COUNT</u>	<u>STATE</u>	<u>COUNTY</u>	<u>1998</u>	<u>1999</u>
51	Wisconsin	Shawano	22	23
52	Florida	Hendry	22	22
53	Iowa	Clinton	22	22
54	Montana	Chouteau	22	22
55	North Carolina	Bertie	22	22
56	Minnesota	West Polk	22	21
57	Arkansas	Craighead	21	25
58	Illinois	Sangamon	21	24
59	Maryland	Queen Annes	21	24
60	Ohio	Licking	21	23
61	Louisiana	Richland	21	22
62	Iowa	Cerro Gordo	21	21
63	Louisiana	St. Landry	21	21
64	Iowa	Cedar	21	20
65	Montana	Toole	20	23
66	California	Butte	20	22
67	California	San Joaquin	20	22
68	Indiana	Adams	20	21
69	Indiana	Hamilton	20	21
70	Iowa	Lee	20	21
71	Indiana	Wabash	20	20
72	Louisiana	Assumption	20	20
73	Wisconsin	Jefferson	20	20
74	New Mexico	Chaves	20	19
75	Louisiana	East Carroll	20	18
76	Arkansas	Mississippi	15	26
77	Maryland	Talbot	19	21
78	Indiana	Daviess	19	20
79	Iowa	Plymouth	19	20
80	Michigan	Lenawee	19	20
81	Missouri	St. Charles	19	20
82	Idaho	Canyon	18	20
83	Nebraska	Scotts Bluff	18	20
	TOTALS		2,159	2,181

EXHIBIT D- AUDITEE'S RESPONSE TO DRAFT REPORT



gm

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Department of
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Farm and Foreign
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Services

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Agency

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TO: Philip Sharp, Chief
Audits, Investigations, State and County Review Branch

FROM: *Philip Sharp*
Acting Deputy Administrator for Farm Programs **MAY 15 2001**

SUBJECT: Response to OIG Audit Report 03099-27-Te, Farm Service Agency
Payment Limitations - Majority Stockholders of Corporations

Annual program payments are subject to established limitations on a per "person" basis. FSA has the responsibility of control in that payments are not issued that exceed the limitation applicable to both "person" and the program for which benefits are issued. This is accomplished through an automated system based upon information entered by county office personnel. Under current regulations governing payment limitation, the majority stockholder of a corporation is to be considered one "person" combined with the corporation. The OIG audited the FSA records of corporations with majority stockholders for 1998 and 1999 to determine if FSA controls were sufficient to prevent overpayments to corporations with majority stockholders. No overpayments were revealed in the audit; however, OIG made recommendations based on its findings. The following are responses to those recommendations.

Recommendation 1

FSA agrees with OIG's recommendation that county committees and county office personnel be instructed to make the required majority stockholder combinations in accordance with established procedure. A national PL notice, which instructs the State and county offices and county committees to review the subject records and make the required determinations for 1999 and subsequent years, is currently in clearnace. After the State offices report that the counties have completed the actions required in the Notice, the report will be generated again to verify that appropriate determinations have been made and recorded in the automated subsidiary files.

Recommendation 2

FSA is currently in the process of reengineering the subsidiary files. The recommendation that the system automatically determine and combine the majority stockholder and corporation as one "person" will be taken into consideration.

Recommendation 3

FSA will rerun the report in about 30 days after the counties are instructed to review the files and make the required corrections. FSA will also run this report periodically and if necessary, send the results to the respective State and county office for corrective action.

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Philip Sharp, Chief
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Recommendation 4

The FSA national office will follow up on the periodic reports as needed to ensure that corrective actions are completed in a timely manner.

ABBREVIATIONS

CO	County Office
COC	County Committee
CRP	Conservation Reserve Program
FSA	Farm Service Agency
KCMO	Kansas City Management Office
OIG	Office of Inspector General
PFC	Production Flexibility Contract