



U.S. Department of Agriculture



Office of Inspector General
Southeast Region

Audit Report

Controls Over Assessing Environmental Liabilities Prior to Acquisition or Disposal of Land

Report No. 50099-17-AT
March 2005



UNITED STATES DEPARTMENT OF AGRICULTURE

OFFICE OF INSPECTOR GENERAL

Washington D.C. 20250



DATE: March 14, 2005

REPLY TO

ATTN OF: 50099-17-At

SUBJECT: Controls Over Assessing Environmental Liabilities Prior to Acquisition or Disposal of Land

TO: John Surina
Deputy Assistant Secretary
for Administration

ATTN: Art Goldman
Agency Audit Liaison
Departmental Administration

This report presents the results of our review of the controls for assessing environmental liabilities prior to the acquisition or disposal of land for the Department of Agriculture (USDA) and its agencies. The objective of our review was to examine the Department's and its agencies' controls for assessing environmental liabilities prior to acquisition or disposal of land. We also reviewed the application of the requirements for land transactions including sales, trades, or other conveyances. Our review found that USDA and its agencies have effective controls for assessing environmental liabilities prior to the acquisition or disposal of land. The results of compliance testing disclosed that the Department and its agencies complied with the policies and procedures for assessing environmental liabilities and properly applied the requirements for land transactions prior to acquiring or disposing of land. We found no instances of inadequate, negligent, or false certifications of hazardous environmental conditions that resulted in an adverse impact to the Department or agencies.

This review was discussed with members of your staff and affected agency personnel on February 10, 2005. We subsequently made several changes to the draft report as a result of that discussion. Since this report contains no recommendations, no followup response or action by you or any USDA agency is required. The report is closed upon issuance.

BACKGROUND

The U.S. Environmental Protection Agency (EPA) defines environmental liabilities as a legal obligation to make a future expenditure due to past or ongoing manufacture, use, release, or threatened release of a particular substance, or other activities that adversely affect the environment. Environmental liabilities arise under Federal, State, and local environmental statutes.

All USDA agencies must comply with Federal environmental laws including, but not limited to: Comprehensive Environmental Response Compensation and Liability Act (CERCLA), Small Business Liability Relief and Brownfields Revitalization Act (Brownfields Act), and National Environmental Policy Act (NEPA).

CERCLA, enacted in 1980, establishes broad Federal authority to respond to releases or threatened releases of hazardous substances. CERCLA requires the development of a National Contingency Plan to establish procedures and standards for responding to releases of hazardous substances, the promulgation of regulations to assess damages for injury to natural resources, and that Federal agencies provide information about the presence of hazardous substances to purchasers of Federal lands. CERCLA establishes strict, joint, and several liabilities for a potentially responsible party (PRP) when the PRP is responsible for a threatened or an actual release of hazardous substances. In addition, a PRP may be liable for releases of hazardous substances prior to CERCLA's enactment in 1980 even if those actions were legal at the time.

The Brownfields Act, enacted in 2002, amends CERCLA and establishes liability for evaluating and cleaning up properties. The Brownfields Act exempts bona fide purchasers from owner/operator liability as long as the person does not impede response actions or natural resource restoration. In addition, this act provides an innocent landowner defense in which an owner can avoid cleanup liability.

Finally, NEPA requires Federal agencies to consider environmental factors during its decision making processes by taking into account the environmental impacts of their proposed actions and reasonable alternatives to those actions. NEPA is only applicable to Federal agencies and their actions, but State, local, and private entities must comply when involved in Federal actions. USDA and its agencies must prepare environmental impact statements when their actions have the potential for significant environmental effects (adverse or beneficial), or when an environmental assessment leads to a finding of potential significant impact.

To supplement environmental legislation, USDA established Departmental Manual (DM) 5600-001, "Pollution/Control/Abatement Manual," as a plan to manage the Department's various environmental programs and to ensure compliance with all applicable environmental laws. Under this plan, the Hazardous Materials Management Division (HMMD), formerly the Hazardous Materials Management Group, assists the Department and its agencies in ensuring proper hazardous materials management. In addition, the Office of the General Counsel's (OGC) Pollution Control Team (PCT) provides legal guidance related to compliance with Federal, State, and pollution control laws, and legal assistance on environmental policy, enforcement, and pollution control issues. The Department and its agencies have specific written policies and procedures, including manuals and handbooks, based on Federal regulations to guide staff through environmental assessments during land transactions unique to their missions. The Department's policy was recently updated November 18, 2004, after the completion of the fieldwork for this survey. DM-5600-001, currently titled, "Environmental Pollution Prevention, Control, And Abatement Manual," was revised and now includes a new chapter 14, "Environmental Compliance for Real Property Acquisition or Disposal."

A. Controls over Acquisitions

Four of the eight agencies reviewed (Farm Service Agency/Commodity Credit Corporation (FSA/CCC), Rural Business-Cooperative Service (RBS), Rural Housing Service (RHS), and Rural Utilities Service (RUS)) are lending agencies that take land as loan security. For direct loans, these agencies conduct environmental site assessments to assess due diligence before a lien is placed on the property. For guaranteed loans, lenders must assist in the environmental review process and ensure that due diligence is performed when loan requests involve real estate.

When the Animal and Plant Health Inspection Service (APHIS) and Agricultural Research Service (ARS) acquire land, an environmental site assessment is performed before acquiring the land. The APHIS' Environmental Protection Specialists ensure that environmental concerns are addressed in the acquisition of real property, while ARS contracts private companies to perform environmental site assessments. The ARS' Environmental Protection Specialists are located in area offices to review these site assessments and determine if further reviews are necessary.

The Natural Resources Conservation Service's (NRCS) policies and procedures for environmental site assessments differ from the other agencies because NRCS acquires easements instead of titles to land. Before obtaining an easement, a local NRCS representative and appropriate official from the Department of the Interior, Fish and Wildlife Service, will meet with the landowner and visit the site to determine the land eligibility and to complete the NEPA requirements and Hazardous Substance Checklist. The Hazardous Substance Checklist requires the examiner to interview landowners, county agents, and other authorities about the site's history. The examiner must determine if there is any evidence that the site's past history may indicate problems. Sites are ineligible if any adverse onsite or offsite conditions will hinder successful restoration.

Forest Service (FS) acquires land mostly through purchases and exchanges with non-Federal entities. An FS Land Transaction Screen Questionnaire is prepared when acquiring property and exchanging land with non-Federal entities to minimize FS' potential liability for hazardous contamination cleanups. The Land Transaction Screen Questionnaire requires an onsite visit to look for evidence of any actual, past, or potential releases of hazardous substance contamination.

B. Controls over Disposals

When the FS, NRCS, ARS, and APHIS dispose of land, a General Services Administration Standard Form 118 and a Report on Title are submitted to the Department's Office of Property and Procurement Management (OPPM). The Report on Title requires agencies to note significant environmental considerations, the presence of underground storage tanks, asbestos, or lead-based paint. A Hazardous Substance Activity Certification must be attached if reportable quantities of hazardous substances were disposed, released, or stored on the property for 1 year or more.

FSA/CCC, RBS, RHS, and RUS have similar procedures for assessing environmental liabilities when disposing of land. When foreclosing on property, FSA/CCC, RBS, RHS, and RUS require a transaction screen questionnaire before property is placed into inventory. If personnel believe contamination is possible, the State Environmental Coordinator may advise Phase I or II environmental assessments. When selling inventory property, FSA/CCC, RBS, RHS, and RUS use transaction screen questionnaires to determine that the site is free of hazardous waste contamination. If personnel believe the property disposal is controversial for environmental reasons, or that the land use will change, an NEPA environmental site assessment is completed.

An Office of Inspector General (OIG) audit report issued in March 1996, "Forest Service Management of Hazardous Material at Active and Abandoned Mines," (Audit Report No. 08601-1-At) evaluated the FS' initiatives to cleanup hazardous material at abandoned mines and its monitoring of active mine operations on forest lands. While we did not conduct a comprehensive followup to this report, we expanded our review's objectives and scope to determine whether FS' monitoring of active mining operations was adequate and FS ensured that bonds are reviewed annually and increased as needed. The prior report found that more frequent monitoring of active mining operations was needed to prevent them from becoming problem sites and to ensure bond amounts were sufficient to cover cleanup costs in the event of abandonment. During this phase of our review, auditors examined records for a sample of active mining sites to determine if the files included a plan of operations and whether FS periodically monitored the mining operations to ensure adequate bonding. Also, we examined records for a sample of abandoned mines to determine if the reclamation bonds were sufficient to reclaim the mining sites.

OBJECTIVES

The review's objective was to examine the Department's and its agencies' controls for assessing environmental liabilities prior to acquisition or disposal of land, and included a review of the application of the requirements for land transactions including sales, trades, or other conveyances.

SCOPE AND METHODOLOGY

The scope included fiscal years (FY) 2001 through 2003, while compliance testing focused on the most recent land transactions. Fieldwork was performed at HMMD, OGC, FS, FSA/CCC, RHS, RBS, RUS, NRCS, ARS, and APHIS.

We obtained background information by reviewing all audit or investigation reports (OIG and the Government Accountability Office (GAO)), agency internal reviews, and other studies ongoing/issued in the last 3 years, regarding controls over assessing environmental liabilities, to identify areas of interest. We reviewed the Department's and agencies' Federal Managers' Financial Integrity Act (FMFIA) reports and financial statements to determine if they contained any references to environmental liabilities pertaining to the acquisition or disposal of land.

The FSA/CCC, RBS, RHS, and RUS perform annual reviews of their programs at the State level to assess the overall effectiveness of the agencies' programs, but these do not specifically address how the programs assess environmental liabilities. APHIS and ARS have internal evaluation staff to assess programs/activities for regulatory compliance and overall effectiveness in meeting objectives. However, none of these agencies performed internal reviews during FY 2001–2003 specific to assessing environmental liabilities before acquiring or disposing of land. The FS and NRCS did conduct internal reviews related to assessing environmental liabilities in FY 2001–2003. The FS' National Land Adjustment Team reviews land exchanges to ensure that an environmental site assessment is performed and documentation is included in the case file. The NRCS' Oversight and Evaluation Staff conducted an internal review on its Wetland Reserve Program in FY 2001, and a follow up in FY 2002. Therefore, we analyzed the FS' and NRCS' internal reviews for potential areas of audit coverage.

In addition, we interviewed the U.S. Department of the Interior (DOI) and EPA program officials involved in property conveyances regarding their policies and procedures, particularly those implemented to minimize any potential environmental liability resulting from land transactions, and discussed their concerns, comments, and other issues.

At the Departmental level, we interviewed HMMD and OGC officials and obtained relevant laws, regulations, policies, and procedures applicable to the authority and responsibilities of the Department's and its agencies' controls for assessing environmental liabilities. We solicited their comments and concerns regarding the Department's and agencies' related management controls. At the agency level, we interviewed officials responsible for environmental issues and ensuring proper management and compliance with environmental policies and procedures. We obtained and analyzed their management controls pertaining to the application of the requirements for assessing environmental liabilities for land transactions and solicited their comments and concerns. We conducted compliance testing to determine whether selected agencies properly implemented their management controls and complied with the required policies and procedures for assessing environmental liabilities prior to the acquisition and/or disposal of land.

We performed compliance testing at a limited number of sites for the Department and three agencies based on our conclusion that the Department and its agencies have adequate management controls to ensure that environmental site assessments are performed before acquiring or disposing of land. The audit team judgmentally selected three agencies (FS, FSA/CCC, and NRCS) for testing. The agency selection criteria included: (1) agencies with internal weaknesses; (2) adequacy of management controls; (3) number of land transactions; (4) level of involvement with OGC; and (5) percentage of HMMD funds received. We also conducted testing at OPPM. Specifically, we tested 3 of 48 land purchases and 1 of 3 land exchanges of the FS Region 8 office's highest-valued land transactions in FY 2003; the highest-valued properties of 3 foreclosures of the FSA's North Carolina State office's land transactions in FY 2003; the only 2 easements of the NRCS' Florida State office's land transactions closed during 2003; and 1 of 5 of OPPM's land transactions in FY 2003.

We conducted the review in accordance with the generally accepted government auditing standards.

RESULTS

Our review found that USDA and its agencies have effective controls for assessing environmental liabilities prior to the acquisition or disposal of land. The results of compliance testing disclosed that the agencies properly applied the requirements for land transactions prior to acquiring or disposing of land.

The Department's and agencies' FY 2003 FMFIA reports did not disclose any material weaknesses directly related to the review objectives. Furthermore, internal reports obtained from FS and NRCS did not disclose any material weaknesses related to the scope and objectives of our review. However, an NRCS internal review (FY 2001) revealed that 40 percent of easements examined did not have evidence of an environmental evaluation. We inquired about this review and found that NRCS has since issued new environmental policies/directives and developed new environmental training programs. In addition, NRCS now includes testing for environmental site assessments in its State quality assurance plans. After obtaining and analyzing NRCS' policies and procedures and performing compliance tests at NRCS, we concluded that the new control system is in place and is effective for ensuring the performance of environmental assessments. GAO issued no reports on controls over assessing environmental liabilities prior to the acquisition or disposal of land, or any related areas, during FY 2001 through 2003. Also, OIG Audit and Investigations issued no reports directly related to our scope in the last 3 years.

USDA's Consolidated Financial Statements for FY 2004 disclosed environmental liabilities for the FS (\$8 million) and CCC (\$15 million) resulting from environmental cleanups and lawsuits. FS' liabilities are a result of past environmental damages for remediation of landfills, buildings, and other sites in accordance with Federal, State, and local laws prior to our audit scope. CCC's liabilities represent anticipated cleanup costs resulting from chemicals that leaked into the groundwater from CCC-owned grain bins. The CCC liabilities did not result from the acquisition or disposal of land.

We reviewed and analyzed the Department's and agencies' management controls pertaining to the application of the requirements for assessing environmental liabilities for agencies' land transactions. We also conducted tests to determine whether the agencies are properly implementing management controls and complying with the policies and procedures for assessing environmental liabilities. We concluded that the agencies have adequate management controls in place to ensure that environmental site assessments are performed before acquiring or disposing of land. We also concluded that the agencies are complying with the policies and procedures for assessing environmental liabilities. We found no instances of inadequate, negligent, or false certifications of hazardous environmental conditions that resulted in an adverse impact to the Department or its agencies. The results of our analysis and testing follow.

USDA, HMMD

We obtained an overview and written documentation of the Departmental policies and procedures for assessing environmental liabilities. Written policies require HMMD to monitor, review, evaluate, and oversee hazardous materials management program activities and ensure the Department's compliance with applicable pollution control laws. In accordance with its written

procedures, HMMD reviews Department-level land transfers and disposals for compliance with environmental regulations and monitors any potential hazardous materials activities. We judgmentally selected one of five of the OPPM land transactions in FY 2003 for testing. Our analysis and test results found that the OPPM complied with its policies and procedures for assessing environmental liabilities. We also concluded that the OPPM has adequate management controls and follows its policies and procedures for assessing environmental liabilities prior to land transactions.

USDA, OGC, PCT

OGC is an administrative office established to provide legal guidance and support for USDA and its agencies' programs; therefore, OGC is not responsible for acquiring or disposing of land. However, OGC's PCT provides agencies with legal support and advice in order to minimize environmental liabilities associated with land transactions. PCT specializes in environmental issues—primarily those arising under CERCLA and the Resource Conservation and Recovery Act¹—and provides legal assistance relating to compliance and enforcement of applicable Federal, State, and local pollution control standards. PCT assists in drafting and reviewing for legal sufficiency regulations, forms, internal instructions, program documents, deeds, easements, contracts, permits, administrative orders, and inter-agency compliance agreements relating to pollution control matters. Also, PCT provides legal assistance to the Office of the Secretary, the Offices of the Under Secretaries, the USDA Hazardous Materials Policy Council, HMMD, and Departmental agencies relating to compliance with and enforcement of applicable Federal, State, and local pollution control and related health and safety standards. Specifically, PCT will advise USDA's administration and agencies on relevant laws in order to minimize environmental liabilities when acquiring or disposing of land.

FS

FS' system of controls for assessing environmental liabilities includes Federal laws and agency directives, manuals, handbooks, and policy letters. These policies and procedures provide detailed instructions for conducting environmental site assessments before land conveyances. We conducted compliance testing at the FS Region 8 office to determine if FS follows its controls for assessing environmental liabilities before acquiring or disposing of land. We judgmentally selected a sample of 3 of 48 land purchases and 1 of 3 land exchanges for testing. These transactions represented the region's highest-valued land transactions in FY 2003. Test results found that the agency has adequate internal controls and complies with its policies and procedures for assessing environmental liabilities prior to land transactions. During our review, FS' Lands officials stated that they believe more extensive training, as opposed to the current safety training computer disk and CERCLA PowerPoint course, will ensure that land transaction

¹ The primary Federal statute relating to the Solid and Hazardous Waste Management Program is the Solid Waste Disposal Act, as amended, 42 U.S.C. 6901, et seq., commonly known as Resource Conservation and Recovery Act. The objective of the USDA Solid and Hazardous Waste Management Program is to protect public health and the environment by: (1) minimizing the generation and land disposal of solid and hazardous waste; (2) complying with Federal and State regulatory requirements for generation, transportation, treatment, storage, and disposal of solid and hazardous wastes; (3) conserving material and energy resources through waste recycling and recovery; and (4) addressing leaking underground storage tanks and ensuring that new and existing tanks meet applicable Federal, State, and local standards.

screenings are properly and consistently performed. Since we found no exceptions in our compliance testing, we concluded that the training issue is not reportable.

During our review, the scope was expanded to examine FS' controls for assessing environmental liabilities prior to leasing land for mining operations, and monitoring active mining operations to ensure that reclamation bonds are sufficient to cover cleanup costs when operators abandon the sites. We obtained and reviewed background information which included OIG and GAO reports, USDA's and FS' financial statements, and the policies and procedures for conducting environmental site assessments before issuing leases for mining activities and monitoring active mining operations to ensure the adequacy of reclamation bonds. We also interviewed HMMD, OGC, and FS Minerals and Geology officials to obtain an understanding of the management controls and solicit any concerns regarding these controls.

Our review found that FS does not have the discretion to issue leases for locatable and leasable minerals; DOI has this authority. Although FS does have the authority to issue leases for salable minerals, the environmental liabilities are minimal. Bonding is mostly used to restore the physical condition of the land rather than for environmental cleanups (i.e., there are no hazardous substances involved). Since DOI has leasing authority, FS' environmental assessments may have little or no impact on their leasing. Therefore, we did not conduct any further work in this area.

FS Minerals and Geology officials provided regional data on active and abandoned mines. We selected FS Region 1 because it had the highest number of active mining operations to test for compliance with FS' policies and procedures for monitoring active mining operations. We tested active and abandoned mining operations to ensure that operators are complying with plans of operation, and that reclamation bonds are sufficient to cover cleanup costs when operators abandon the sites. We also reviewed the records for documentation to show that FS performed inspections on a regular basis; and—for those mines that did not operate in accordance with regulations or the approved operating plan—the deficiencies were noted and either corrected or the amount of the reclamation bond increased accordingly. We analyzed and tested a judgmental sample of 11 active mining sites and 2 abandoned mines at 3 district offices in the Beaverhead-Deerlodge and Idaho Panhandle National Forests. In addition, we reviewed files for one locatable mineral mining site where FS is processing the plan of operations for approval. We found no exceptions and concluded that FS complied with its policies and procedures.

FSA/CCC

FSA/CCC assesses environmental liabilities by preparing environmental site assessments before acquiring, transferring, and disposing of land. In addition, FSA policies require environmental site assessments before initiating foreclosure proceedings. We analyzed and tested a land transaction at the FSA North Carolina State office to determine if the agency complies with its procedures for assessing environmental liabilities before acquiring or disposing of land. The sample case consisted of the highest-valued foreclosure selected from a universe of three foreclosures processed and/or completed at the FSA North Carolina State office during FY 2003. We concluded that the agency has adequate internal control systems to ensure environmental liabilities are considered when conducting land transactions. We found no exceptions and

concluded that FSA has an effective system of controls to assess environmental liabilities before acquiring or disposing of land.

NRCS

NRCS' internal controls include policies and procedures to assess environmental liabilities before acquiring easements or land, and disposing of land. The agency also has strict policies and procedures for determining if land is eligible for an easement. Specifically, any indication of hazardous substances during an environmental site assessment will disqualify a site for an easement or acquisition. We judgmentally selected and analyzed the NRCS Florida State office's only two easements in FY 2003 to determine if NRCS complies with its policies and procedures for assessing environmental liabilities before acquiring or disposing of land. Our analysis and compliance testing confirmed that NRCS has adequate management controls and adheres to its policies and procedures for environmental site assessments prior to land transactions.

RBS

Our analysis found that RBS has adequate policies and procedures to assess environmental liabilities. RBS' staff ensures proper management and compliance with agency policies for assessing environmental liabilities by requiring an NEPA analysis and land transaction screen questionnaires prior to property acquisitions and disposals. Environmental site assessments are performed at the State level and are reviewed by a State environmental coordinator or contractor before being sent to Headquarters with the loan package for further review. State environmental coordinators provide sufficient training for their staff preparing environmental site assessments. Our analysis determined that RBS' management controls are adequate and will prevent or detect errors/irregularities.

RHS

RHS' system of controls for assessing environmental liabilities includes policies and procedures for conducting environmental assessments before land acquisitions, leases, foreclosures, and land dispositions. RHS' policies provide guidance for States on using the NEPA process and/or transaction screen questionnaires to assess environmental liabilities. Each State office has an environmental coordinator responsible for environmental site assessments. There are also environmental specialists in the Technical Support Branch of its program support staff at the Headquarters level that provide assistance for RHS, and some RUS and RBS functions. We concluded that RHS has adequate internal controls for assessing environmental liabilities prior to acquiring or disposing of land.

RUS

RUS has adequate internal control systems to assess environmental liabilities. Agency procedures require environmental assessments before foreclosure proceedings, acceptance of security property, and disposals of inventory property, and mandate that a transaction screen

questionnaire is prepared for every loan pledging real estate as collateral. State environmental coordinators are responsible for providing direction and oversight for environmental review responsibilities. The RUS Headquarters office provides guidance and support for the States.

APHIS

APHIS has adequate controls to assess environmental liabilities before land transactions. APHIS manuals provide detailed policies and procedures designed to comply with environmental laws and regulations. Their regulations ensure that NEPA and CERCLA laws are addressed when assessing environmental liabilities prior to acquisition or disposal of land. The APHIS Environmental Services Division within the Policy and Program Development Support Branch provides guidance and monitors environmental activities. The Environmental Services Division initiates environmental compliance actions. Also, the Employee Services Division has a Safety, Health, and Wellness Branch, which maintains the Environmental Protection Program to ensure that environmental concerns are addressed when acquiring or disposing of real or personal property. Environmental Protection Specialists and engineers, as well as the Division Director for the Employee Services Division, implement the Environmental Protection Program.

ARS

Our review found that ARS' internal controls are adequate to assess environmental liabilities before land acquisition and disposal. The agency hires contractors to perform environmental site assessments and has a statement-of-work to oversee the contractor's duties. Furthermore, since the Department requires an environmental evaluation before ARS can acquire or dispose of real property, OPPM oversees ARS' land acquisitions and disposals. ARS area offices contract out environmental site assessments when acquiring or disposing of land. Area Safety and Health Managers and Cluster Environmental Protection Specialists review Phase 1 site assessments to determine if there are potential environmental liability issues. If a Phase 2 site assessment is needed, ARS Headquarters officials will review the Phase 1 and contract for a Phase 2. The Facilities Division, under Administrative and Financial Management, is responsible for ensuring that environmental site assessments are completed before land acquisition or disposal. The branches within the Facilities Division work together to ensure that environmental site assessments have been completed before acquisitions and disposals of land.

Based on our overall review results, we concluded that no further audit work is warranted at this time.

We appreciate the courtesies and cooperation extended to us by members of your staff during the review. If you have any specific questions, please contact me at 720-6945, or have a member of your staff contact Ernest M. Hayashi, Director, Farm and Foreign Agricultural Division, at 720-2887.

/s/

ROBERT W. YOUNG
Assistant Inspector General
for Audit

Informational copies of this report have been distributed to:

Director, Office of Procurement and Property Management Attn: Chief, Hazardous Materials Management Group	(3)
Administrator, Farm Service Agency (FSA) Attn: Director, Operations Review and Analysis Staff, FSA	(3)
Chief, Forest Service (FS) Attn: Audit Liaison, FS	(3)
Administrator, Rural Housing Service Attn: Director, Financial Management Division, Rural Development	(3)
Chief, Natural Resources Conservation Service (NRCS) Attn: Acting Director, Operations Management and Oversight Division, NRCS	(3)
Administrator, Agricultural Research Service (ARS) Attn: Director, Administrative and Financial Management, ARS	(3)
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