

**U.S. Department of Agriculture Executive Order 13520, "Reducing Improper Payments"
High-Dollar Overpayments Report
1st Quarter FY 2013**

Name of Program Responsible for Overpayment	Recipient (Entity or Individual)	City/County and State	Total Dollar Amount of the Payments Identified (Sum of Proper Amount and Overpayment Amount)	Proper Dollar Amount That Should Have Been Paid	Overpayment Dollar Amount	Reason For Overpayment	Actions Taken or Planned to Recover the Overpayment	Overall Actions and Strategies Taken or Planned to Prevent Overpayments in the Future
Farm Service Agency (FSA) Direct and Counter-Cyclical Payments (DCP)	Individual	Adair, IA	\$64,044	\$0	\$64,044	Producer's adjusted gross income (AGI) was noncompliant.	Demand letters were sent to the producer.	The County Office (COF) will continue to use the producer certification form and the Internal Revenue Service (IRS) to notify FSA when a producer's income is over the AGI limit.
FSA DCP	Individual	Linn, IA	\$5,332	\$0	\$5,332			
FSA DCP	Individual	Madison, IA	\$12,052	\$0	\$12,052			
FSA DCP	Individual	Winneshiek, IA	\$63,718	\$0	\$63,718			
FSA DCP	Individual	Calhoun, IA	\$14,056	\$0	\$14,056			
FSA DCP	Individual	Cass, IA	\$39,020	\$0	\$39,020			
FSA DCP	Individual	Cerro Gordo, IA	\$8,326	\$0	\$8,326			
FSA DCP	Individual	Fayette, IA	\$15,633	\$0	\$15,633			
FSA DCP	Individual	Humboldt, IA	\$6,584	\$0	\$6,584			
FSA DCP	Individual	Page, IA	\$6,180	\$0	\$6,180			
FSA DCP	Individual	Boone, IA	\$10,172	\$0	\$10,172			
FSA DCP	Individual	Dallas, IA	\$7,839	\$0	\$7,839			
FSA DCP	Individual	Poweshiek/Tama, IA	\$14,739	\$0	\$14,739			
FSA DCP	Individual	Pottawatomie, KS	\$12,367	\$0	\$12,367	AGI incorrectly reported by producer.	Overpayment recovered. No further action required.	COF will discuss importance of responding accurately on the Average AGI Certification and Consent to Disclosure of Tax Information (AGI Certification) form.
FSA DCP	Individual	Lamar, TX	\$11,226	\$0	\$11,226	Producer's AGI made them ineligible.	Demand letter has been sent to the producer.	COF will continue to follow current regulations allowing participants to self certify AGI compliance
FSA DCP	Individual	Wells, IN	\$5,712	\$0	\$5,712	Producer did not have a signed AGI Certification form	Producer provided AGI Certification form after receivable was established for the erroneous payment. The system regenerated another payment which the COF used to offset the receivable.	COF will continue following AGI policy.
FSA DCP	Individual	Graham, AZ	\$24,469	\$0	\$24,469	Producer was not in compliance with AGI provisions.	Overpayment recovered. No further action required.	The COF will continue to use producer certification form and IRS to notify FSA when a producer's income is over the AGI limit.
FSA DCP	Individual	Maricopa, AZ	\$8,356	\$0	\$8,356			
FSA DCP	Individual	Rooks, KS	\$9,897	\$0	\$9,897	State office (STO) determined producers are ineligible due to AGI.		Counties should always be reminding producer to accurately complete the AGI forms and that they could be <u>spot checked by IRS</u> .
FSA DCP	Individual	Rooks, KS	\$5,618	\$0	\$5,618			
FSA DCP	Individual	Blaine, OK	\$13,717	\$0	\$13,717	AGI was incorrectly reported by the producer.		COF will continue to provide AGI rules at time of producer certification.
FSA DCP	Individual	Caddo, OK	\$5,364	\$0	\$5,364			
FSA DCP	Individual	Grant, OK	\$20,034	\$0	\$20,034			
FSA DCP	Individual	Greer, OK	\$13,240	\$0	\$13,240			
FSA DCP	Individual	Jackson, OK	\$21,340	\$0	\$21,340			
FSA DCP	Individual	Noble, OK	\$12,936	\$0	\$12,936			
FSA DCP	Entity	Fulton, KY	\$124,215	\$0	\$124,215			
FSA DCP	Entity	Fulton, KY	\$43,468	\$0	\$43,468	COF inadvertently removed an eligibility flag for the producer.		COF was instructed to closely review eligibility files before submitting any changes.
FSA DCP	Individual	Hopkins, KY	\$13,634	\$0	\$13,634			
FSA DCP	Individual	Hopkins, KY	\$13,634	\$0	\$13,634			
FSA DCP	Entity	Fulton/Hickman, KY	\$61,989	\$0	\$61,989			
FSA DCP	Individual	Osborne, KS	\$6,750	\$0	\$6,750	AGI was incorrectly reported by the producer.	The producer has been issued demand letters.	COF will continue to remind producers the importance of completing the AGI certifications accurately.

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FSA DCP	Individual	Lauderdale, AL	\$6,306	\$0	\$6,306	COF issued payment to the incorrect producer.	The producer paid off the receivable and the payment has been issued to the correct entity.	Remind COF staff of the importance of accurately entering data.
FSA DCP	Individual	Madison, IN	\$8,150	\$0	\$8,150	COF incorrectly set applied receivable and producer was paid again.	Overpayment recovered. No further action required.	Remind COF on procedures to properly offset a receivable and importance of inputting correct information.
FSA DCP	Entity	Valley, MT	\$62,989	\$0	\$62,989	Eligibility issue due to incorrect information loaded into the business file.	Payment was recovered and reissued.	Ensure business file is loaded correctly.
FSA DCP	Entity	Maricopa, AZ	\$60,728	\$0	\$60,728	Producer incorrectly certified they were in compliance with actively engaged in farming provisions at the time they completed their Farm Operating Plan.	Overpayment recovered. No further action required.	The COF will continue performing reviews to identify producers who are not in compliance or eligible for program payments.
FSA DCP	Individual	La Crosse, WI	\$5,209	\$0	\$5,209	Producer's AGI Certification form was not accepted by the IRS for 2011.	COF reset the eligibility flags and the payment was applied to the receivable.	COF received an updated AGI Certification form and submitted it to the IRS. COF will continue to remind producers the importance of completing the AGI certifications accurately.
FSA DCP	Individual	Glenn, CA	\$12,727	\$0	\$12,727	Improper AGI flag caused an overpayment to occur.	The receivable has been established and demand letter sent.	Closer monitoring of producers ineligible due to AGI. Ensure AGI compliance flags in subsidiary file match what is entered on the CCC-931 form by producers.
FSA DCP	Individual	Butte, CA	\$14,355	\$0	\$14,355		Receivable has been established and the collection will be offset with the future payment to the producer.	
FSA DCP	Individual	Butte, CA	\$6,450	\$0	\$6,450		Overpayment recovered. No further action required.	
FSA DCP	Individual	Butte, CA	\$12,254	\$0	\$12,254		Receivable has been established and the collection will be offset with the future payment to the producer.	
FSA DCP	Individual	Butte, CA	\$14,164	\$0	\$14,164		Overpayment recovered. No further action required.	
FSA DCP	Individual	Butte, CA	\$6,450	\$0	\$6,450		Overpayment recovered. No further action required.	
FSA DCP	Individual	Coffey, KS	\$5,664	\$0	\$5,664		COF will continue to remind producers the importance of completing the AGI certifications accurately.	
FSA DCP	Entity	Clarendon, SC	\$31,218	\$0	\$31,218		Incorrect AGI Certification by producer.	
FSA DCP	Individual	Brookings, SD	\$53,692	\$0	\$53,692	Incorrect producer certification on AGI form.	Overpayment recovered. No further action required.	Remind producer of significance of accurate answers for AGI Certification.
FSA DCP	Individual	Barber, KS	\$6,334	\$0	\$6,334		COF will continue to remind producers the importance of completing the AGI certifications accurately.	
FSA DCP	Individual	Douglas, KS	\$14,626	\$0	\$14,626			
FSA DCP	Individual	Johnson, KS	\$6,242	\$0	\$6,242			
FSA DCP	Individual	Wilson, KS	\$5,712	\$0	\$5,712			
FSA DCP	Individual	Outagamie, WI	\$12,516	\$0	\$12,516	Ineligible due to AGI certification.	Receivable established and debt notification letters sent to producer.	COF will continue to inform producers of the AGI provisions.
FSA DCP	Individual	Jackson, KS	\$17,848	\$0	\$17,848	Review indicated producer's AGI exceeded program limitations.	Overpayment recovered. No further action required.	COF will continue to run overpayment registers to be aware of program overpayment issues. COF will also continue to remind producers the importance of completing the AGI certifications accurately.
FSA DCP	Individual	Sumner, KS	\$12,568	\$6,284	\$6,284	Receivable error issues caused the producer to be paid twice.		Monitor payments more closely to ensure payment is due to producer.
FSA DCP	Individual	Teton, MT	\$95,157	\$0	\$95,157	Producer did not have valid contract therefore all payments needed to be refunded.	Producer has obtained a promissory note to pay back the debt	COF was unaware that the lessor was deceased and the lessee had been photocopying the lessor's signature. Once COF became aware that these were invalid contracts due to lessee photocopying lessor's signature, the contracts were cancelled and receivables were established.
FSA DCP	Entity	Glenn, CA	\$40,000	\$0	\$40,000	Payments were issued based on original Farm Operating Plan. One of the members of the corporation was listed on the deceased producers report. The corporation is ineligible until a new farm operating plan is filed and an eligibility determination is made.	Producer notified of debt. Any future payments will be offset to pay off the receivable. If the farming operation does not submit a new Farm Operating Plan or/and is determined ineligible, the receivable will be sent to Treasury for offsets.	COF will remind producers to inform the COF when changes to the farming operation occur.

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FSA DCP	Individual	Merced, CA	\$11,894	\$0	\$11,894	Payment was issued based on producer's certification that AGI limits were not exceed. Producer was allowed to submit the AGI Certification form after the receivable was establish and became eligible for the payment.	The AGI Certification form was submitted and payment was processed to payoff the receivable.	Acquire AGI Certification forms for disclosure timely and forward to IRS.
FSA DCP	Individual	Gregory, SD	\$8,840	\$0	\$8,840	Producer admitted non-compliance with AGI Provisions.	Overpayment recovered. No further action required.	Educate producer on the importance of accurately filling out AGI Certification form.
FSA DCP	Individual	Logan, KS	\$38,434	\$0	\$38,434	Producer certified AGI incorrectly; upon correction eligibility flag update for 2009 reflected producer ineligibility.	Overpayment recovered. No further action required.	COF will increase counsel opportunities for producers seeking FSA benefits to ensure eligibility is properly certified.
FSA DCP	Individual	Linn, KS	\$5,832	\$0	\$5,832	Producer certified compliant on 2009 and 2010 AGI but was later determined non compliant as a result of the AGI reconciliation process.		COF will continue to emphasize the importance of accurately completing the AGI Certification form.
FSA DCP	Individual	Hall, NE	\$10,896	\$0	\$10,896	Producer certified he was ineligible under AGI provisions, but COF erroneously loaded the subsidiary flag as "eligible"; payment was erroneously issued as a result.		Remind staff of the importance of accurately entering data.
FSA DCP	Individual	Scott, KS	\$11,490	\$0	\$11,490	Producer certified to 2010 AGI incorrectly. COF issued payment based on certified AGI.	Overpayment recovered. No further action required.	IRS will continue checking the certification to determine if the producer meets AGI or not once they receive the report.
FSA DCP	Individual	Faulk, SD	\$8,741	\$0	\$8,741	Producer committed a wetland violation.		Educate producers on consequences of Highly Erodible Land Conservation Wetland violations.
FSA DCP	Entity	Hutchinson, SD	\$31,810	\$0	\$31,810		Demand letters have been issued	
FSA DCP	Individual	Cass, IN	\$8,176	\$0	\$8,176	Producer determined to be non-compliant with AGI for 2009 and 2010.	Receivable was established and first demand letter issued.	COF will continue to remind producers the importance of completing the AGI certifications accurately.
FSA DCP	Individual	Montgomery, IN	\$9,131	\$0	\$9,131	Producer did not meet 2010 AGI provisions	Overpayment recovered. No further action required.	Make sure producer understands the AGI provisions to be eligible for DCP
FSA DCP	Individual	Shawnee, KS	\$5,840	\$0	\$5,840	Producer did not meet AGI requirements.		COF staff will continue to review the forms with producers in the future to provide any clarification that is needed.
FSA DCP	Individual	Columbia, NY	\$9,172	\$0	\$9,172		The COF will sent demand letter to collect monies from the producer.	COF will continue to remind producers the importance of completing the AGI certifications accurately in order to obtain correct AGI certifications.
FSA DCP	Individual	Allen, OH	\$18,744	\$0	\$18,744		Overpayment recovered. No further action required.	COF has been instructed to annually remind producers of the AGI provisions and requirements.
FSA DCP	Individual	Clinton, OH	\$5,902	\$0	\$5,902			
FSA DCP	Individual	Marion, OH	\$9,458	\$0	\$9,458			
FSA DCP	Entity	Stark, OH	\$30,816	\$0	\$30,816		Producer notified of the noncompliance with demand for amount due.	
FSA DCP	Entity	Racine, WI	\$39,800	\$0	\$39,800		Receivable has been established.	COF will continue to remind producers the importance of completing the AGI certifications accurately in order to obtain correct AGI certifications.
FSA DCP	Individual	Steele, MN	\$15,046	\$0	\$15,046		Overpayment recovered. No further action required.	
FSA DCP	Individual	Logan, ND	\$58,424	\$0	\$58,424	Producer did not provide documentation for an end-of-year review.	Demand letters sent and producer has been personally contacted.	COF will continue to conduct end of year reviews to verify producer compliance.
FSA DCP	Individual	Logan, ND	\$20,298	\$0	\$20,298		Overpayment recovered. No further action required.	
FSA DCP	Individual	Renville, MN	\$8,529	\$0	\$8,529	Producer does not meet AGI limits	The producer had been issued demand letters.	Staff will explain to producers that income limits may cause individuals to be ineligible for FSA payments.
FSA DCP	Individual	Benton, IN	\$7,692	\$0	\$7,692	Producer exceeded the AGI limitations	Overpayment recovered. No further action required.	COF will continue to remind producers the importance of completing the AGI certifications accurately.
FSA DCP	Entity	Columbia, WI	\$26,407	\$0	\$26,407	Producer failed to meet the AGI provisions.	Overpayment recovered. No further action required.	COF will continue to inform producers of the AGI provisions.
FSA DCP	Individual	Bamberg, SC	\$7,788	\$0	\$7,788	Producer failed to file an appeal or provide a AGI Certification form within the 30 days.	The producer has been issued a demand letter.	COF will ensure producer understands AGI requirements.
FSA DCP	Individual	Montgomery, KS	\$33,964	\$0	\$33,964	Producer failed to submit Consent to Disclosure of Tax Information form to IRS for 2011 program year. Unable to obtain AGI Certification form during AGI reconciliation process due to producer being deceased and estate closed.	Payment was written-off as producer's estate was closed.	AGI Certification form will alleviate these types of overpayments.
FSA DCP	Individual	Walton, FL	\$9,764	\$0	\$9,764	Producer filed a revised AGI Certification form, which caused ineligibility for DCP payment.	Overpayment recovered. No further action required.	COF will continue to remind producers the importance of completing AGI Certification form accurately.

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FSA DCP	Individual	Chesapeake, VA	\$30,826	\$0	\$30,826	Producer filed incorrect AGI certification.		COF will ensure producers fully understand what is being asked in regards to Average AGI Certifications.		
FSA DCP	Entity	Orange, VA	\$28,296	\$0	\$28,296					
FSA DCP	Individual	Marion, GA	\$8,858	\$0	\$8,858	Producer improperly certified to AGI compliance.	Receivable has been established. Overpayment recovered. No further action required.	COF will continue to follow the appropriate review procedures.		
FSA DCP	Individual	Arkansas, AR	\$31,395	\$0	\$31,395			COF will continue to remind producers the importance of completing the AGI certifications accurately.		
FSA DCP	Individual	Clay, AR	\$11,935	\$0	\$11,935					
FSA DCP	Individual	Bates, MO	\$34,303	\$0	\$34,303					
FSA DCP	Individual	Howard, MO	\$7,086	\$0	\$7,086					
FSA DCP	Individual	Stoddard, MO	\$8,154	\$0	\$8,154					
FSA DCP	Individual	Lane, KS	\$25,606	\$0	\$25,606			Overpayment recovered. No further action required.	The COF will continue to send the forms to IRS for determination on whether the producer has exceeded the allowable amounts for AGI.	
FSA DCP	Individual	Columbus, NC	\$10,781	\$0	\$10,781			Producer is not compliant with AGI provisions.	The COF will review eligibility payment provisions with producers.	
FSA DCP	Individual	Bell, TX	\$17,726	\$0	\$17,726	The AGI Certification form submitted for program year indicated the producer did not exceed any earnings limitation. IRS reported to FSA that producer possibly did exceed limitation.	Receivables were established by the STO. Producer has been notified of the overpayments. He has contacted the COF regarding the overpayments. He indicated he would refund the payments.	COF will review procedures on the AGI Certification forms. Additional efforts will be made to explain the provisions to the producers at the counter and additional articles on payment limitation regulations will be published in the county newsletters.		
FSA DCP	Individual	Martin, TX	\$6,261	\$0	\$6,261	Producer not compliant with 2010 AGI.	Overpayment recovered. No further action required.	AGI Certification form will alleviate these types of overpayments.		
FSA DCP	Individual	Martin, TX	\$6,261	\$0	\$6,261	Producer not compliant with 2011 AGI.				
FSA DCP	Individual	Trail, ND	\$24,688	\$0	\$24,688	Producer planted an agricultural commodity on wetland or converted wetland to make the production of an agricultural commodity possible.	Producer will work with Natural Resources Conservation Service (NRCS) and Country Committee (COC) to get back into compliance.	COF will continue to provide information on conservation compliance rules.		
FSA DCP	Individual	Decatur, TN	\$5,259	\$0	\$5,259	Producer resubmitted AGI statement and was determined ineligible for payment due to AGI certification.	Overpayment recovered. No further action required.	This was error on behalf of the producer. COF will continue to remind producers the importance of completing the AGI certifications accurately.		
FSA DCP	Individual	Fayette, TN	\$13,892	\$0	\$13,892					
FSA DCP	Individual	Jackson, TX	\$8,734	\$0	\$8,734	Producer signed for incorrect shares on the DCP contract.	Producer has been sent initial demand letter.	Remind COFs of procedure to verify shares on contracts prior to acceptance.		
FSA DCP	Individual	Wichita, KS	\$5,319	\$0	\$5,319	Producer submitted a AGI Certification form indicating he was eligible to receive all payments. After IRS review, producer filed a new AGI Certification form indicating he did not fully meet the requirements to receive DCP payments.	Overpayment recovered. No further action required.	COF will continue to remind producers the importance of completing the AGI certifications accurately.		
FSA DCP	Individual	Cuming, NE	\$7,120	\$0	\$7,120	Producer violated conservation compliance requirements after payment was issued.	Receivables has been established, the producer has been notified of the debt. Offsets will be taken accordingly.	Overpayment is a result of producer action. The COF will continue to publicize conservation compliance provisions.		
FSA DCP	Entity	Morrill, NE	\$53,703	\$0	\$53,703					
FSA DCP	Individual	Chase, NE	\$9,746	\$0	\$9,746					
FSA DCP	Individual	Kingman, KS	\$11,662	\$0	\$11,662	Producer was determined ineligible for 2009 due to AGI.	Overpayment recovered. No further action required.	The COF is reminding the producers that they must report accurately and that their responses could be checked by IRS to determine if they are in compliance.		
FSA DCP	Individual	Randolph, IN	\$6,468	\$0	\$6,468	Producer was determined to be AGI non-compliant.	Overpayment recovered. No further action required.	COF will continue to remind producers the importance of completing the AGI certifications accurately.		
FSA DCP	Individual	Calloway, KY	\$33,574	\$0	\$33,574			COFs have been instructed on proper procedure for AGI Certification forms.		
FSA DCP	Individual	Calloway, KY	\$11,695	\$0	\$11,695					
FSA DCP	Individual	Nelson, KY	\$14,496	\$0	\$14,496					
FSA DCP	Individual	Clark, SD	\$8,298	\$0	\$8,298			Educate producers on AGI limitations.		
FSA DCP	Individual	Stutsman, ND	\$25,382	\$0	\$25,382			Producer was found ineligible because they did not follow their farm operating plan.	Overpayment will be offset from 2012 DCP/ACRE and 2011 SURE payments.	COF will continue to conduct end of year reviews to verify producer compliance.
FSA DCP	Individual	Stutsman, ND	\$25,382	\$0	\$25,382					
FSA DCP	Individual	Stutsman, ND	\$7,742	\$0	\$7,742					
FSA DCP	Entity	Stutsman, ND	\$38,883	\$0	\$38,883					
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FSA DCP	Individual	Stutsman, ND	\$10,118	\$0	\$10,118			
FSA DCP	Individual	Racine, WI	\$7,782	\$0	\$7,782	Producer was originally paid as individual and then informed the office of becoming a revocable trust. The payment was refunded and reissued as revocable trust.	Overpayment recovered. No further action required.	COF will remind producers with annual notifications to report all changes with their business structure timely.
FSA DCP	Individual	Huron, OH	\$102,687	\$0	\$102,687	Producers committed a wetland violation.	Producer notified of the violation, the overpayment amounts, and provided appeal and mediation rights.	COF has been instructed to continually remind producers of the adverse consequences of committing wetland violations.
FSA DCP	Individual	Huron, OH	\$102,591	\$0	\$102,591			
FSA DCP	Individual	Boone, IN	\$35,678	\$0	\$35,678	Producer was determined to be AGI non-compliant.	Demand letters have been issued to producer.	COF will continue to remind producers the importance of completing the AGI certifications accurately.
FSA DCP	Individual	Boone, IN	\$35,678	\$0	\$35,678			
FSA DCP	Individual	Boone, IN	\$7,796	\$0	\$7,796			
FSA DCP	Individual	Teton, MT	\$5,423	\$0	\$5,423	Receivable created in error. COF did not realize that the system would generate a receivable therefore they did not need to create a manual receivable.	Disbursement was to the producer, and a demand letter was sent when the automated receivable was created.	COF will ensure that they do not create unnecessary receivables.
FSA DCP	Individual	Clinton, IA	\$59,656	\$0	\$59,656	The COF entered the flags into the computer incorrectly causing an overpayment to occur.	The subsidiary flags were updated with the correct flags and demand letters sent to producer.	The COF was reminded that they need to carefully review the forms that are being submitted and entered the forms correctly.
FSA DCP	Entity	Chicot, AR	\$80,000	\$0	\$80,000	The COF incorrectly flagged the producer's AGI as eligible.	Overpayment recovered. No further action required.	COF informed staff to pay attention to boxes selected on the AGI forms.
FSA DCP	Individual	Colusa, CA	\$18,767	\$11,279	\$7,488	The number of base acres eligible was not reduced prior to issuing the Fruits and Vegetables (FAV) payment.	Overpayment recovered. No further action required.	COF staff has been instructed to double check FAV payments prior to issuance.
FSA DCP	Individual	Colusa, CA	\$18,767	\$11,279	\$7,488			
FSA DCP	Entity	Colusa, CA	\$121,943	\$30,111	\$91,832			
FSA DCP	Entity	Perry, AR	\$29,434	\$0	\$29,434	The producer was determined to be non-compliant.	Overpayment recovered. No further action required.	Producer answered questions incorrectly on AGI Certification form. IRS/Accountant verification determined overpayment.
FSA Conservation Reserve Program (CRP)	Individual	Shawnee, KS	\$5,296	\$0	\$5,296	COC cancelled CRP contract based on the fact that the producer did not sign and return to the office a revision to the Contract and Conservation Plan of Operations within the 60 days from the date of letter.	The receivable was created and the producer has been issued the initial demand letter. If the producer does not appeal or pay off the debt, the first demand letter will be sent.	COC followed proper procedure in this case. Failure to follow program rules and policy was at the decisions made by the producer.
	Individual	Teton, MT	\$12,554	\$0	\$12,554	Receivable created in error. COF did not realize that the system would generate a receivable therefore they did not need to create a manual receivable.	A demand letter was sent to the producer.	COF will ensure that they do not create unnecessary receivables.
FSA Miscellaneous Disaster Programs (MDP)	Individual	Tillman, OK	\$7,350	\$0	\$7,350	AGI non-compliant.	Demand notification letter issued.	The COF will continue to provide AGI rules at time of producer certification.
FSA MDP	Entity	Woodward, OK	\$52,390	\$0	\$52,390			
FSA MDP	Individual	Cimarron, OK	\$11,708	\$0	\$11,708			
FSA MDP	Individual	Woodson, KS	\$21,375	\$0	\$21,375	Incorrect producer certification on AGI form.	Overpayment recovered. No further action required.	COF will continue to remind producers the importance of completing the AGI certifications accurately.
FSA MDP	Individual	Franklin/Miami, KS	\$15,155	\$0	\$15,155	Producer incorrectly certified to being in compliance with AGI provisions.		
FSA MDP	Individual	Burleigh, ND	\$5,872	\$0	\$5,872	Producer is not compliant with AGI provisions.	Producer has been issued demand letter.	Producers will continue to self-certify their AGI to FSA prior to receiving program benefits
FSA MDP	Entity	Haakon, SD	\$45,233	\$0	\$45,233	Producer noncompliant with AGI provisions	Overpayment recovered. No further action required.	Educate producers better on AGI limitations.
FSA Marketing Assistance Loan Program (MAL)	Individual	Waseca, MN	\$294,841	\$147,776	\$147,065	Loan should have been cancelled due to wrong loan rate but was erroneously disbursed .	Overpayment recovered. No further action required.	COF will check to ensure loan was cancelled before re-entering the next loan.
FSA MAL	Individual	Marshall, IN	\$11,120	\$0	\$11,120	The producer was paid twice. The COF inadvertently canceled a producer's MAL loan and a new loan had to be entered in the system using the previous information.	Overpayment recovered. No further action required.	Review commodity loan software instructions published in agency directives.
FSA MDP	Individual	Greer, OK	\$9,972	\$0	\$9,972	AGI non-compliant.	Overpayment recovered. No further action required.	The COF will continue to provide AGI rules at time of producer certification.
FSA MDP	Individual	Jackson, OK	\$16,496	\$0	\$16,496			

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FSA MDP	Individual	Brazos, TX	\$20,530	\$0	\$20,530	AGI Certification form was filed by the producer in error. Producer exceeds limit	Producer has contacted the COF to initiate payment plan. COF is settling debt by installments	COF will continue to explain AGI Certification form procedures to the producer.
FSA MDP	Individual	Milam, TX	\$5,611	\$0	\$5,611	COF incorrectly loaded AGI values.	Overpayment recovered. No further action required.	Review AGI forms to insure correct values are data loaded
FSA MDP	Individual	Austin, TX	\$8,286	\$0	\$8,286	COF issued payment correctly, but producer's AGI was determined by STO to be ineligible for the payment.	Producer was issued demand letter.	The COF will continue to emphasize to the producer to fill the form out correctly.
FSA MDP	Individual	Washington, TX	\$5,148	\$0	\$5,148			
FSA MDP	Entity	Austin, TX	\$96,537	\$59,719	\$36,818			
FSA MDP	Individual	Custer, OK	\$13,424	\$8,054	\$5,370	COF was instructed to use a wrong carrying capacity for 2011 LFP.	Finality Rule was approved, overpayment cannot be prusued.	District Director (DD) will review to verify correct carrying capacities are utilized at the COF.
FSA MDP	Individual	Washita, OK	\$31,770	\$19,404	\$12,366			
FSA MDP	Individual	Gaines, TX	\$100,000	\$0	\$100,000	Erroneous entry in SURE Excel Workbook.	Overpayment recovered. No further action required.	COF will check entries carefully.
FSA MDP	Individual	Gaines, TX	\$100,000	\$0	\$100,000			
FSA MDP	Individual	Hancock, IN	\$37,883	\$5,231	\$32,652	Information from a system generated report was manually loaded incorrectly into program payment calculation software. Error was discovered and corrected.	Producer was issued demand letters.	Review all application data for accuracy before disbursing payment. Ensure manually data-loaded information matches source report.
FSA MDP	Individual	Mower, MN	\$9,729	\$0	\$9,729	Missing production information caused the payment to be miscalculated.	Demand letters have been issued	Staff have been trained to complete SURE workbooks correctly.
FSA MDP	Entity	Concho, TX	\$26,430	\$16,060	\$10,370	Producer AGI Non compliance for 2009.	Producer notified, receivable established.	Provide a thorough explanation of AGI provisions to non-control county producers
FSA MDP	Individual	Coke, TX	\$8,901	\$0	\$8,901	Producer did not meet AGI requirements.	Overpayment recovered. No further action required.	The COF will continue to emphasize to the producer to fill the form out correctly.
FSA MDP	Individual	Hart, GA	\$8,380	\$0	\$8,380	Producer Incorrectly certified his AGI amounts for payment eligibility.	Receivable established and producer has been notified of overpayment.	COF will continue to follow the appropriate review procedures.
FSA MDP	Individual	Grainger, TN	\$18,454	\$0	\$18,454	Producer ineligible for payment because it was later discovered that the producer did not purchase insurance and did not meet the Risk Management Purchase Requirements for SURE.	Overpayment recovered. No further action required.	COF will ensure crop insurance is purchased when reviewing SURE applications.
FSA MDP	Individual	Freestone, TX	\$18,498	\$0	\$18,498	Producer provided a new AGI Certification form causing the AGI flags to be updated to non-compliant.	Overpayment recovered. No further action required.	Continue to enter AGI values based upon the producers AGI Certification form.
FSA MDP	Individual	Brown, SD	\$10,164	\$0	\$10,164	The 2010 SURE application and calculation workbook was revised with RMA data changes. The changes created an overpayment.		Encourage the producer to make sure their insurance information is report and recorded correctly
FSA MDP	Individual	Lucas, IA	\$6,000	\$0	\$6,000			The 2010 SURE application was entered incorrectly into the workbook.
FSA MDP	Individual	Marion, GA	\$14,100	\$0	\$14,100	The AGI flag was entered into the system before the producer submitted the AGI certification form.	The system has been corrected and a receivable established. The producer has been notified.	COF will obtain completed AGI Certification form for the program participation year.
FSA MDP	Individual	Mower, MN	\$5,385	\$0	\$5,385	Unreported crop revenue caused the payment to be miscalculated.	Debt letters have been issued	Staff have been trained to complete SURE workbooks correctly.
FSA Milk Income Loss Contract Program (MILC)	Individual	Hancock, OH	\$5,936	\$0	\$5,936	COF entered the incorrect production start date, which caused the producer to receive a payment.	The overpayments were offset from other MILC payments.	The COF has been reminded of procedure on 2nd party reviews before disbursing payments to ensure the correct data has been entered and reduce the number of improper payments.
FSA MILC	Individual	Jo Daviess, IL	\$9,142	\$0	\$9,142	MILC payment should have been issued to the Limited Liability Corporation (LLC) and was made payable to the revocable trust.	Overpayment recovered. No further action required.	Ensure that all MILC contracts are updated with the correct information.
FSA MILC	Individual	Racine, WI	\$17,337	\$8,668	\$8,668	MILC program check was split between two producers and the office didn't realize it was split and paid the producer 100% of the milk check.	A receivable was created and the producer has been notified and issued debt letters.	County office will double check milk disbursements for accuracy.
FSA Noninsured Assistance Program (NAP)	Individual	Brazos, TX	\$5,625	\$0	\$5,625	AGI Certification form was filed by the producer in error. Producer exceeds AGI limit.	Producer has contacted the COF to initiate payment plan. COF is following 58-FI to settle debt by installments	COF will continue to explain AGI Certification form procedures to the producer.

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FSA NAP	Individual	Stone, AR	\$18,657	\$0	\$18,657	The producer was determined to be non-compliant with AGI provisions.	Overpayment recovered. No further action required.	Producer answered questions incorrectly on AGI Certification form. IRS/Accountant verification determined overpayment. This issue out of the COF control.
FSA NAP	Individual	Hartford, CT	\$13,727	\$3,693	\$10,034	Notice of Loss form did not include all of acres planted.	The producer had been issued demand letters.	Remind the SOF and COFs of the NAP procedures.
FSA NAP	Individual	Perkins, NE	\$12,754	\$5,239	\$7,515	Silaged Forage Production was not factored correctly in NAP Application for Payment.	The producer has been issued demand letters and has requested Equitable Relief based on Misaction/Misinformation	State Committee will review request for Equitable Relief in August. The current staff has been trained to properly convert silage to dry hay matter. Average Production History (APH) was corrected, which caused the
FSA NAP	Individual	Perkins, NE	\$12,754	\$5,239	\$7,515			
FSA NAP	Individual	Elbert, GA	\$6,815	\$1,509	\$5,306	Payment was calculated using the incorrect type of grass crop for the contract. The contract was revised using the correct crop type which has a lower payment rate.	Overpayment recovered. No further action required.	The County Executive Director reviewed handbook procedures with applicable program technician.
Natural Resources Conservation Service (NRCS) Farm Security and Rural Investment Program (FSRIP)	Individual	Tuscumbia/Colbert, AL	\$6,408	\$0	\$6,408	A duplicate payment was made.	A demand letter has been issued.	Contracting staff and financial management staff have been reminded of payment procedures and will make sure that all procedures are appropriately followed to prevent this mistake from happening in the future.
NRCS FSRIP	Individual	Kodiak, AK	\$5,569	\$0	\$5,569	Due to a Financial Management Modernization Initiative (FMMI) processing error related to advance payments, an incorrect payment was issued.	A bill will be issued.	NRCS and the Department are working on a solution to prevent FMMI from issuing improper payments caused by liquidating advances.
NRCS FSRIP	Individual	Waldo, ME	\$9,397	\$0	\$9,397			
NRCS FSRIP	Individual	Glacier, MT	\$20,436	\$0	\$20,436			
NRCS FSRIP	Individual	Waldo, ME	\$16,549	\$0	\$16,549			
NRCS FSRIP	Individual	Kodiak, AK	\$51,669	\$0	\$51,669			
NRCS FSRIP	Entity	Saint George, AK	\$121,977	\$0	\$121,977			
NRCS FSRIP	Entity	Shelbina, MO	\$38,098	\$24,214	\$13,884	Incorrect acreage information was entered into Protracts.		Field offices have been reminded of the need to perform a quality review prior to contract obligation. Additionally quality assurance reviews will be performed to ensure that correct acreages are being used in contracts.
NRCS FSRIP	Entity	Raleigh, NC	\$60,000	\$0	\$60,000	Incorrect payee was paid.	NRCS has been in communication with the vendor. The vendor has agreed to return the funds.	Financial management staff have been reminded of payment procedures and will make sure that all procedures are appropriately followed to prevent this mistake from happening in the future.
NRCS FSRIP	Entity	Flowood, MS	\$35,424	\$0	\$35,424		Overpayment has been recovered.	Payments along with tax i.d. numbers (that came over during FMMI conversion) will be audited more carefully by approver and voucher examiner.
NRCS FSRIP	Individual	Boise, ID	\$43,406	\$0	\$43,406	Participant not eligible for payments under the AGI limitation in place for 2010.	Overpayment has been recovered.	Upon application, participants self-certify income. NRCS and FSA are working with the IRS to validate those self-certifications. Additionally, NRCS' s options regarding the Do Not Pay database is under review.
NRCS FSRIP	Entity	Upperville, VA	\$71,348	\$43,167	\$28,181	Payments were made that exceeded the payment cap limit for nutrient management.	Demand letter has been issued.	Field offices have been reminded of the need to perform a quality review prior to contract obligation. Additionally, quality assurance reviews will be performed to ensure that contracts are in compliance with NRCS policy.
NRCS FSRIP	Entity	Rosemont, IL	\$90,768	\$0	\$90,768	Incorrect amount was paid to the vendor because the request for payment form was incorrectly completed.	NRCS has been in communication with the vendor. The vendor has agreed to return the funds.	Financial management staff have been reminded of payment procedures and will make sure that all procedures are appropriately followed to prevent this mistake from happening in the future.
Rural Housing Service (RHS) Rental Assistance Program (RAP)	Individual	Lonoke, AZ	\$7,257	\$0	\$7,257	Income calculation/reporting issues	Payment agreements are in place for tenant to repay improper payment - if payment not received - will send debt to Treasury for Treasury Offset Program (TOP) process	Legislative proposal submitted to target income reporting and RHS has modified its Improper Payments Information Act of 2002 (IPIA) protocol to expand detection of Unauthorized Assistance.
RHS RAP	Individual	Holy Grove, AR	\$5,690	\$569	\$5,121			
RHS RAP	Individual	McGehee, AR	\$11,480	\$5,540	\$5,940			
RHS RAP	Individual	Woodlake, CA	\$9,564	\$0	\$9,564		Payment agreements are in place for tenant to repay improper payment - if payment not received - will send debt to	Legislative proposal submitted to target income reporting and RHS has modified its Improper Payments Information Act of 2002 (IPIA) protocol to expand detection of

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RHS RAP	Individual	Yulee, FL	\$8,364	\$576	\$7,788		Treasury for Treasury Offset Program (TOP) process	Unauthorized Assistance.
RHS RAP	Individual	Dunnellon, FL	\$10,922	\$4,874	\$6,048			
RHS RAP	Individual	Marengo, IL	\$15,128	\$6,204	\$8,924			
RHS RAP	Individual	Girard, IL	\$6,594	\$0	\$6,594			
RHS RAP	Individual	Ness City, KS	\$6,760	\$0	\$6,760			
RHS RAP	Individual	Plaquemine, LA	\$16,919	\$9,863	\$7,056			
RHS RAP	Individual	Thibodaux, LA	\$13,700	\$3,731	\$9,969			
RHS RAP	Individual	Berlin, MD	\$15,723	\$5,521	\$10,202			
RHS RAP	Individual	Coleman, MI	\$5,016	\$0	\$5,016			
RHS RAP	Individual	East China, MI	\$6,791	\$517	\$6,274			
RHS RAP	Individual	Fridley, MN	\$5,876	\$568	\$5,308			
RHS RAP	Individual	Bemidji, MN	\$7,286	\$0	\$7,286			
RHS RAP	Individual	Cass Lake, MN	\$5,048	\$0	\$5,048			
RHS RAP	Individual	Biwabik, MN	\$8,192	\$0	\$8,192			
RHS RAP	Individual	Jackpot, NV	\$10,131	\$0	\$10,131			
RHS RAP	Individual	Taylorsville, NC	\$5,387	\$0	\$5,387			
RHS RAP	Individual	Elizabethtown, NC	\$5,617	\$0	\$5,617			
RHS RAP	Individual	Havelock, NC	\$9,772	\$1,793	\$7,979			
RHS RAP	Individual	Beuloville, NC	\$6,596	\$0	\$6,596			
RHS RAP	Individual	Black Creek, NC	\$13,792	\$4,852	\$8,940			
RHS RAP	Individual	Marion, AR	\$9,732	\$2,628	\$7,104			
Forest Service Wildland Fire Suppression Management	ENTITY	Twisp, WA	\$77,700	\$18,000	\$59,700	Data Entry Error	Bill will be issued to the recipient of the overpayment.	Re-emphasized importance of checking amounts prior to approval to all employees involved.
	ENTITY	Redmond, OR	\$471,014	\$47,014	\$424,000	Retardant returned but notification of credit memo was not received in time for the amount to be deducted from the invoice.		
	ENTITY	St. Louis, MO	\$45,676	\$18,509	\$27,166			
Risk Management Agency (RMA) Federal Crop Insurance Corporation Program Fund (FCICPF)	Entity	Anoka, MN	\$138,613	\$0	\$138,613	RMA determined the Company was not in compliance with FCIC policy or procedure in computing the indemnity.	Final findings were issued by the Agency to the reinsured company, accounts receivable were established for the overpayments and recovery actions initiated. Most receivables have been recovered. A small amount of contested receivables continue in due process review.	Provide corrective actions specific to each reinsured entity that address the types of errors identified relative to acreage reports, indemnity calculations, underwriting, and/or entity identification. Assess appropriate penalties on participating reinsured companies to improve improper payment rate. Use data mining to identify and spot check anomalous crop insurance participants using expanded data analysis that includes geospatial NEXRAD radar and weather information.
RMA FCICPF	Entity	Council Bluffs, IA	\$27,959	\$0	\$27,959			
RMA FCICPF	Entity	Des Moines, IA	\$98,416	\$24,805	\$73,611			
RMA FCICPF	Entity	Anoka, MN	\$348,196	\$63,523	\$284,673			
RMA FCICPF	Entity	Anoka, MN	\$204,044	\$32,875	\$171,169			
RMA FCICPF	Entity	Anoka, MN	\$216,638	\$128,815	\$87,823			
RMA FCICPF	Entity	Anoka, MN	\$66,866	\$3,317	\$63,549			
RMA FCICPF	Entity	Anoka, MN	\$55,547	\$0	\$55,547			
RMA FCICPF	Entity	Anoka, MN	\$81,554	\$28,910	\$52,644			
RMA FCICPF	Entity	Anoka, MN	\$58,115	\$9,452	\$48,663			
RMA FCICPF	Entity	Anoka, MN	\$45,325	\$0	\$45,325			
RMA FCICPF	Entity	Anoka, MN	\$38,845	\$0	\$38,845			

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RMA FCICPF	Entity	Anoka, MN	\$32,168	\$2,579	\$29,589			
RMA FCICPF	Entity	Anoka, MN	\$29,293	\$1,907	\$27,386			
RMA FCICPF	Entity	Overland Park, KS	\$246,111	\$39,654	\$206,457			
RMA FCICPF	Entity	Overland Park, KS	\$145,027	\$14,861	\$130,166			
RMA FCICPF	Entity	Overland Park, KS	\$132,420	\$7,624	\$124,796			
RMA FCICPF	Entity	Overland Park, KS	\$43,421	\$1,901	\$41,520			
RMA FCICPF	Entity	Amarillo, TX	\$209,168	\$95,432	\$113,736			
RMA FCICPF	Entity	Amarillo, TX	\$150,392	\$54,798	\$95,594			
RMA FCICPF	Entity	Amarillo, TX	\$201,416	\$124,126	\$77,290			
RMA FCICPF	Entity	Amarillo, TX	\$80,855	\$27,708	\$53,147			
RMA FCICPF	Entity	Amarillo, TX	\$85,407	\$36,168	\$49,239			
RMA FCICPF	Entity	Amarillo, TX	\$72,165	\$28,866	\$43,299			
RMA FCICPF	Entity	Amarillo, TX	\$81,593	\$39,997	\$41,596			
RMA FCICPF	Entity	Johnston, IA	\$151,203	\$90,916	\$60,287			
RMA FCICPF	Entity	Findlay, IL	\$43,796	\$12,078	\$31,718			
RMA FCICPF	Entity	Jacksonville, IL	\$175,845	\$86,763	\$89,082			
RMA FCICPF	Entity	Anoka, MN	\$227,745	\$0	\$227,745			
RMA FCICPF	Entity	Anoka, MN	\$240,361	\$0	\$240,361			
RMA FCICPF	Entity	Anoka, MN	\$61,802	\$0	\$61,802			
RMA FCICPF	Entity	Anoka, MN	\$72,450	\$0	\$72,450			
RMA FCICPF	Entity	Topeka, KS	\$172,558	\$0	\$172,558			
RMA FCICPF	Entity	Amarillo, TX	\$153,600	\$0	\$153,600			
RMA FCICPF	Entity	Amarillo, TX	\$224,446	\$0	\$224,446			
RMA FCICPF	Entity	Johnston, IA	\$39,053	\$8,068	\$30,985			
RMA FCICPF	Entity	Des Moines, IA	\$3,353,767	\$1,347,554	\$2,006,213	RMA determined the Company was not in compliance with FCIC policy or procedure in computing the indemnity.	Final findings were issued by the Agency to the reinsured company, accounts receivable were established for the overpayments and recovery actions initiated. Most receivables have been recovered. A small amount of contested receivables continue in due process review.	Provide corrective actions specific to each reinsured entity that address the types of errors identified relative to acreage reports, indemnity calculations, underwriting, and/or entity identification. Assess appropriate penalties on participating reinsured companies to improve improper payment rate. Use data mining to identify and spot check anomalous crop insurance participants using expanded data analysis that includes geospatial NEXRAD radar and weather information.
RMA FCICPF	Entity	Lubbock, TX	\$136,132	\$62,756	\$73,376			
RMA FCICPF	Entity	Lubbock, TX	\$79,711	\$36,776	\$42,935			
RMA FCICPF	Entity	Anoka, MN	\$516,079	\$0	\$516,079			
RMA FCICPF	Entity	Anoka, MN	\$50,167	\$0	\$50,167			
RMA FCICPF	Entity	Cincinnati, OH	\$473,711	\$278,836	\$194,875			
RMA FCICPF	Entity	Johnston, IA	\$34,807	\$6,082	\$28,725			
RMA FCICPF	Entity	Johnston, IA	\$77,775	\$8,422	\$69,353			
RMA FCICPF	Entity	Lubbock, TX	\$117,285	\$0	\$117,285			
RMA FCICPF	Entity	Amarillo, TX	\$237,075	\$0	\$237,075			
RMA FCICPF	Entity	Amarillo, TX	\$221,866	\$0	\$221,866			
RMA FCICPF	Entity	Amarillo, TX	\$218,694	\$0	\$218,694			
RMA FCICPF	Entity	Amarillo, TX	\$48,619	\$0	\$48,619			
RMA FCICPF	Entity	Anoka, MN	\$32,601	\$0	\$32,601			

A high-dollar overpayment is a payment in excess of 50 percent of the correct amount.

For an individual, the threshold is \$5,000 as a single payment or in cumulative payments for the quarter.

For an entity, the threshold is \$25,000 as a single payment or in cumulative payments for the quarter.