



Testimony

Before the Subcommittee on Early
Childhood, Elementary, and Secondary
Education, Committee on Education and
the Workforce, House of Representatives

For Release on Delivery
Expected at 10:00 a.m. ET
Tuesday, May 19, 2015

SCHOOL MEALS

USDA Could Improve Verification Process for Program Access

Statement of Jessica Lucas-Judy, Acting Director,
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GAO Highlights

Highlights of [GAO-15-634T](#), a testimony before the Subcommittee on Early Childhood, Elementary, and Secondary Education, Committee on Education and the Workforce, House of Representatives

Why GAO Did This Study

In fiscal year 2014, 30.4 million children participated in the National School Lunch Program and 13.6 million children participated in the School Breakfast Program, partly funded by \$15.1 billion from USDA. In May 2014, GAO issued a report on (1) steps taken to help identify and prevent ineligible beneficiaries from receiving benefits in school-meal programs and (2) opportunities to strengthen USDA's oversight of the programs.

This testimony summarizes GAO's May 2014 report ([GAO-14-262](#)) and January 2015 updates from USDA. For the May 2014 report, GAO reviewed federal school-meals program policies, interviewed program officials, and randomly selected a nongeneralizable sample that included 25 approved applications from civilian federal-employee households out of 7.7 million total approved applications in 25 of 1,520 school districts in the Dallas, Texas, and Washington, D.C., regions. GAO performed limited eligibility testing using civilian federal-employee payroll data from 2010 through 2013 due to the unavailability of other data sources containing nonfederal-employee income. GAO also conducted interviews with households. GAO referred potentially ineligible households to the USDA Inspector General.

In its 2014 report, GAO recommended that USDA explore (1) using computer matching to identify households with income that exceeds program-eligibility thresholds for verification, and (2) verifying a sample of categorically eligible households. USDA generally agreed with the recommendations and is taking actions to address them.

View [GAO-15-634T](#). For more information, contact Jessica Lucas-Judy at (202) 512-6722 or lucasjudj@gao.gov.

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What GAO Found

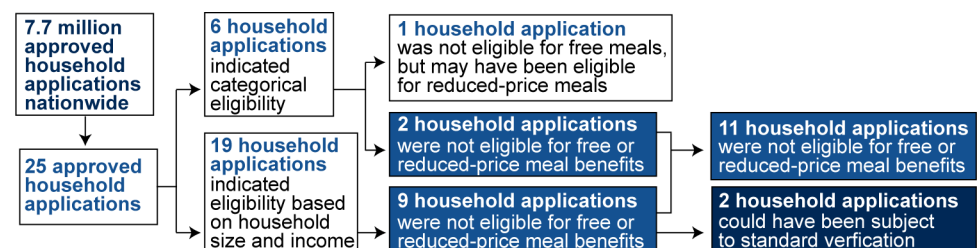
In May 2014, GAO reported that the U.S. Department of Agriculture (USDA) had taken several steps to implement or enhance controls to identify and prevent ineligible beneficiaries from receiving school-meals benefits. For example:

- USDA worked with Congress to develop legislation to automatically enroll students who receive Supplemental Nutritional Assistance Program benefits for free school meals; this program has a more-detailed certification process than the school-meals program.
- Starting in the 2013–2014 school year, USDA increased the frequency with which state agencies complete administrative reviews of school districts from every 5 years to every 3 years. As part of this process, state agencies review applications to determine whether eligibility determinations were correctly made.

In its May 2014 report, GAO identified opportunities to strengthen oversight of the school-meals programs while ensuring legitimate access, such as the following:

- If feasible, computer matching income data from external sources with participant information could help identify households whose income exceeds eligibility thresholds. As of May 2014, school districts verified a sample of approved applications deemed “error-prone”—statutorily defined as those with reported income within \$1,200 of the annual eligibility guidelines—to determine whether the household is receiving the correct level of benefits (referred to as standard verification in this testimony). In a nongeneralizable review of 25 approved applications from civilian federal households, GAO found that 9 of 19 households that self-reported household income and size information were ineligible and only 2 could have been subject to standard verification.
- Verifying a sample of categorically eligible applications could help identify ineligible households. GAO reported that school-meal applicants who indicate categorical eligibility (that is, participating in certain public-assistance programs or meeting an approved designation, such as foster children) were eligible for free meals and were generally not subject to standard verification. In a nongeneralizable review of 25 approved applications, 6 households indicated categorical eligibility, but GAO found 2 were ineligible.

Results of GAO's Analysis of a Nongeneralizable Sample of 25 Approved Household Applications from the 2010–2011 School Year



Source: GAO analysis of school-meals household applications. | [GAO-15-634T](#)

Chairman Rokita, Ranking Member Fudge, and Members of the Subcommittee:

I am pleased to be here today to discuss the findings of our May 2014 report on oversight of federal school-meals programs.¹ A well-balanced and nutritional diet for school children is essential for their overall health and well-being, and helps promote academic achievement. With children spending a considerable amount of their day at school, meals served during the school day play an important role in providing such a diet. During fiscal year 2014, about 30.4 million children participated in the National School Lunch Program and about 13.6 million participated in the School Breakfast Program.² Both of these programs are administered by the U.S. Department of Agriculture's (USDA) Food and Nutrition Service (FNS) through state agencies that oversee local entities that provide school meals. The federal government provides cash reimbursements for each meal that meets nutritional requirements that is served at schools that participate in the lunch and breakfast programs. In fiscal year 2014, USDA spent about \$15.1 billion on these programs.

Students who participate in these programs may qualify for free or reduced-price meals depending on their household income and household size.³ School districts determine individual student or household eligibility for free or reduced-price meals by reviewing applications submitted by households or through a process referred to as "direct certification." Under direct certification, state agencies provide school districts with a list of students whose households receive certain public-assistance benefits, such as through the Supplemental Nutrition Assistance Program (SNAP), and school districts confer eligibility for free school meals to these students. Thus, directly certified participants are automatically certified for school-meals benefits without having to fill out a separate school-meals application. Students receiving certain public-assistance benefits or meeting an approved designation, such as if they

¹GAO, *School-Meals Programs: USDA Has Enhanced Controls, but Additional Verification Could Help Ensure Legitimate Program Access*, [GAO-14-262](#) (Washington, D.C.: May 15, 2014).

²This figure includes all 50 states, the District of Columbia, Guam, Puerto Rico, and the Virgin Islands, as well as children of Department of Defense armed forces personnel attending schools overseas.

³Students may also pay full price for these meals.

are homeless or foster children, are categorically eligible for free-meal benefits. School districts can certify categorically eligible students into the school-meals program either through review of an application or through direct certification.

The Office of Management and Budget (OMB) has designated the National School Lunch Program as 1 of 13 federal “high-error” programs due to its large estimated improper payments—approximately \$1.7 billion in fiscal year 2014.⁴ According to OMB guidance, an improper payment is any payment that should not have been made; that was made in an incorrect amount (including overpayments and underpayments) under statutory, contractual, administrative, or other legally applicable requirements; or for which insufficient or no documentation was found.⁵

My remarks today highlight the key findings of our May 2014 report on oversight of school-meals programs. Specifically, like the report, this testimony discusses (1) USDA’s steps taken to help identify and prevent ineligible beneficiaries from receiving benefits in school-meal programs and (2) opportunities to strengthen USDA’s oversight of the school-meals programs. Because of limited salary and income data available for all U.S. households, our case-study examples were limited to civilian executive-branch employees and United States Postal Service (USPS) employees.⁶

My statement is based on our May 2014 report with selected updates from USDA related to the status of our recommendations. For our May 2014 report, we reviewed FNS policies and regulations and interviewed

⁴High-error programs are those programs that reported roughly \$750 million or more in improper payments in a given year, did not report an error amount in the current reporting year but previously reported an error amount over the threshold, or have not yet established a program error rate and have measured components that were above the threshold. USDA estimates that approximately \$959 million of its fiscal year 2014 improper payments represents certification errors and approximately \$789 million represents school-district counting and claiming errors. USDA estimates that the School Breakfast Program had approximately \$923 million in improper payments in fiscal year 2014. USDA uses extrapolations from statistical models to develop estimates of improper payments for school-meals programs.

⁵Improper payment estimates reported by federal agencies are not intended to be an estimate of fraud in federal agencies’ programs and activities.

⁶Throughout this testimony, we use the term “federal employees” to refer to both civilian executive-branch employees and USPS employees.

program officials. We also randomly selected a nongeneralizable sample that included 25 applications from federal-employee households out of the 7.7 million approved household applications from 25 of 1,520 school districts in the Dallas, Texas, and Washington, D.C., regions—areas with different federal-employee concentrations—in the 2010–2011 school year.⁷ We performed limited eligibility testing using civilian federal-employee payroll data from 2010 through 2013 due to the unavailability of other data sources containing nonfederal-employee income. We also conducted interviews with the 25 households. Households we identified as potentially ineligible were referred to the USDA Office of the Inspector General for further examination.⁸ Further details on our scope and methodology are included in the May 2014 report.⁹ For the selected updates, in January 2015 USDA provided us information on the status of its implementation of our recommendations. The work upon which this statement is based was conducted in accordance with generally accepted

⁷The Washington, D.C., and Dallas, Texas, metropolitan regions ranked 1st and 18th, respectively, among the 50 metropolitan regions with the largest number of executive-branch federal employees during fiscal year 2012. The Washington, D.C., region includes Washington, D.C.; Maryland; and Virginia. We initially obtained data from 28 school districts for our review—14 located in the Dallas, Texas, metropolitan region and 14 in the Washington, D.C., metropolitan region, which includes Washington, D.C., and its Maryland and Virginia suburbs. In the Dallas, Texas, metropolitan region we selected school districts with student enrollment over 10,000 students. We selected all school districts in the Washington, D.C., metropolitan region excluding 56 charter school districts in Washington, D.C. However, we did not use data from 3 school districts—1 located in the Dallas, Texas, metropolitan region and 2 located in the Washington, D.C., metropolitan region—because the data were not reliable for our purposes. During the 2010–2011 school year, there were 57 school districts in Washington, D.C.; 49 in Maryland; 1,260 in Texas; and 154 in Virginia for a total of 1,520. This selection is not representative of all states, school districts, or school-meal participants. For our May 2014 report, we also selected 23 households that were directly certified in to the program in the selected school districts. Of the 25 selected school districts, 2 did not have any directly certified households that matched with federal-employee payroll data. Our analysis of the 23 directly certified households is not discussed in this testimony.

⁸In addition, we referred the cases to the appropriate school district and state oversight agency. As of May 2015, school districts had followed up on many of these referrals, while some were still under review. For example, one school district conducted for-cause verification of five households we referred as being potentially ineligible for school-meals benefits. As a result of this verification, all five households were removed from the program because they failed to respond to the verification request. Another school district to which we referred potentially ineligible households told us that it removed two households from the program after conducting verification.

⁹[GAO-14-262](#).

government auditing standards and standards prescribed by the Council of the Inspectors General on Integrity and Efficiency.

Background

Within USDA, FNS has overall responsibility for overseeing the school-meals programs, which includes promulgating regulations to implement authorizing legislation, setting nationwide eligibility criteria, and issuing guidance. School-meals programs are administered at the state level by a designated state agency that issues policy guidance and other instructions to school districts providing the meals to ensure awareness of federal and state requirements. School districts are responsible for completing application, certification, and verification activities for the school-meals programs, and for providing children with nutritionally balanced meals each school day. The designated state agency conducts periodic reviews of the school districts to determine whether the program requirements are being met. Schools and households that participate in free or reduced-price meal programs may be eligible for additional federal and state benefits.

Depending on household income, children may be eligible for free or reduced-price meals. Children from families with incomes at or below 130 percent of the federal poverty level are eligible for free meals; the income threshold for a family of four was \$28,665 in the 2010–2011 school year. Those with incomes between 130 percent and 185 percent of the federal poverty level are eligible for reduced-price meals. Income is any money received on a recurring basis—including, but not limited to, gross earnings from work, welfare, child support, alimony, retirement, and disability benefits—unless specifically excluded by statute.¹⁰

In addition, students who are in households receiving benefits under certain public-assistance programs—specifically, SNAP, Temporary Assistance for Needy Families (TANF), or Food Distribution Program on Indian Reservations (FDPIR)—or meet certain approved designations (such as students who are designated as homeless, runaway, or migrant;

¹⁰Income not to be counted in the determination of a household's eligibility includes, but is not limited to, the value of benefits under SNAP or Food Distribution Program on Indian Reservations (FDPIR), student financial assistance benefits, and loans. 78 Fed. Reg. 17628 (Mar. 22, 2013). Children from families with incomes over 185 percent of the federal poverty level pay full price, although their meals are still subsidized to some extent.

or who are foster children) are eligible for free school meals regardless of income.

USDA Has Taken Steps to Help Identify and Prevent Ineligible Participants from Receiving Benefits

In May 2014, we reported that USDA had taken several steps to implement or enhance controls to identify and prevent ineligible beneficiaries from receiving school-meals benefits.¹¹ For example:

- USDA worked with Congress to develop legislation to automatically enroll students who receive SNAP benefits for free school meals; SNAP has a more-detailed certification process than the school-meals program. For our May 2014 report, USDA officials told us that they were emphasizing the use of direct certification, because, in their opinion, it helps prevent certification errors without compromising access. Direct certification reduces the administrative burden on SNAP households, as they do not need to submit a separate school-meals application. It also reduces the number of applications school districts must review. The number of school districts directly certifying SNAP-participant children increased from the 2008 through 2013 school years. For example, during the 2008–2009 school year, 78 percent of school districts directly certified students, and by the 2012–2013 school year, this percentage had grown to 91 percent of school districts, bringing the estimated percentage of SNAP-participant children directly certified for free school meals to 89 percent. USDA was also conducting demonstration projects in selected states and school districts to explore the feasibility of directly certifying children that participate in the Medicaid program.
- USDA requires state agencies that administer school-meals programs to conduct regular, on-site reviews—referred to as “administrative reviews”—to evaluate school districts that participate in the school-meals programs. Starting in the 2013–2014 school year, USDA increased the frequency with which state agencies complete administrative reviews from every 5 years to every 3 years. As part of this process, state agencies are to conduct on-site reviews of school districts to help ensure that applications are complete and that the correct eligibility determinations were made based on applicant information. School districts that have adverse findings in their administrative reviews are to submit a corrective-action plan to the

¹¹[GAO-14-262](#).

state agency, and the state agency is to follow up to determine whether the issue has been resolved.

- In February 2012, USDA distributed guidance to state administrators to clarify that school districts have the authority to review approved applications for free or reduced-price meals for school-district employees when known or available information indicates school-district employees may have misrepresented their incomes on their applications.

USDA Could Explore Options to Enhance the Verification Process to Further Strengthen Integrity While Ensuring Legitimate Access

In our May 2014 report, we identified opportunities to strengthen oversight of the school-meals programs while ensuring legitimate access, including clarifying use of for-cause verification, studying the feasibility of electronic data matching to verify income, and verifying a sample of households that are categorically eligible for assistance.

For-Cause Verification

As described in USDA's eligibility manual for school meals, school districts are obligated to verify applications if they deem them to be questionable, which is referred to as for-cause verification.¹²

We reported in May 2014 that officials from 11 of the 25 school districts we examined told us that they conduct for-cause verification. These officials provided examples of how they would identify suspicious applications, such as when a household submits a modified application—changing income or household members—after being denied, or when different households include identical public-assistance benefit numbers (e.g., if different households provide identical SNAP numbers). However, officials from 9 of the 25 school districts we examined told us that they did not conduct any for-cause verification. For example, one school-district official explained that the school district accepts applications at face value. Additionally, officials from 5 of the 25 school districts told us they only conduct for-cause verification if someone (such as a member of the

¹²7 C.F.R. § 245.6a(c)(7).

public or a state agency) informs them of the need to do so on a household. Although not generalizable, responses from these school districts provide insights about whether and under what conditions school districts conduct for-cause verifications.

In April 2013, USDA issued a memorandum stating that, effective for the 2013–2014 school year, all school districts must specifically report the total number of applications that were verified for cause. However, the outcomes of those verifications would be grouped with the outcomes of applications that have undergone standard verification. As a result, we reported in May 2014 that USDA would not have information on specific outcomes, which it may need to assess the effectiveness of for-cause verifications and to determine what actions, if any, are needed to improve program integrity. While USDA had issued guidance specific to school-district employees and instructs school districts to verify questionable applications in its school-meals eligibility manual, we found that the guidance did not provide possible indicators or describe scenarios that could assist school districts in identifying questionable applications.

Hence, in May 2014, we recommended that USDA evaluate the data collected on for-cause verifications for the 2013–2014 school year to determine whether for-cause verification outcomes should be reported separately and, if appropriate, develop and disseminate additional guidance for conducting for-cause verification that includes criteria for identifying possible indicators of questionable or ineligible applications. USDA concurred with this recommendation and in January 2015 told us that FNS would analyze the 2013–2014 school year data to determine whether capturing the results of for-cause verification separately from the results of standard verification would assist the agency’s efforts to improve integrity and oversight. USDA also said that FNS would consider developing and disseminating additional guidance, as we recommended.

Income Verification

In addition to for-cause verification, school districts are required to annually verify a sample of household applications approved for free or reduced-price school-meals benefits to determine whether the household has been certified to receive the correct level of benefits—we refer to this

process as “standard verification.”¹³ Standard verification is generally limited to approved applications considered “error-prone.” Error-prone is statutorily defined as approved applications in which stated income is within \$100 of the monthly or \$1,200 of the annual applicable income-eligibility guideline. Households with reported incomes that are more than \$1,200 above or below the free-meals eligibility threshold and more than \$1,200 below the reduced-price threshold would generally not be subject to this verification process.

In a nongeneralizable review of 25 approved civilian federal-employee household applications for our May 2014 report, we found that 9 of 19 households that self-reported household income and size information were not eligible for free or reduced-price-meal benefits they were receiving because their income exceeded eligibility guidelines. Two of these 9 households stated in their applications annualized incomes that were within \$1,200 of the eligibility guidelines and, therefore, could have been selected for standard verification as part of the sample by the district; however, we determined that they were not selected or verified. The remaining 7 of 9 households stated annualized incomes that fell below \$1,200 of the eligibility guidelines and thus would not have been subject to standard verification.

For example, one household we reviewed submitted a school-meals application for the 2010–2011 school year seeking school-meals benefits for two children. The household stated an annual income of approximately \$26,000 per year, and the school district appropriately certified the household to receive reduced-price-meal benefits based on the information on the application. However, we reviewed payroll records and determined that the adult applicant’s income at the time of the application was approximately \$52,000—making the household ineligible for benefits. This household also applied for and received reduced-meal benefits for the 2011–2012 and 2012–2013 school years by understating

¹³Pursuant to statute, school districts are required to verify a random sample of applicants. The sample size is equal to the lesser of 3 percent of approved applications, selected from error-prone applications, or 3,000 error-prone applications unless an alternative sample size is used. For the purposes of standard verification, federal law defines error-prone applications as approved applications with monthly income within \$100 of—or with annual income within \$1,200 of—the income eligibility limits for free or reduced-price meals. Households that indicate categorical eligibility on an application and households that enter the program through direct certification are generally not subject to the standard verification process.

its income. Its 2012–2013 annualized income was understated by about \$45,000.

Because the income stated on the application during these school years was not within \$1,200 per year of the income-eligibility requirements, the application was not deemed error-prone and was not subject to standard verification. Had this application been subjected to verification, a valid pay stub would have indicated the household was ineligible.

One method to identify potentially ineligible applicants and effectively enforce program-eligibility requirements is by independently verifying income information with an external source, such as state payroll data. States or school districts, through data matching, could identify households that have income greater than the eligibility limits and follow up further. Such a risk-based approach would allow school districts to focus on potentially ineligible families while not interrupting program access to other participants. Electronic verification of a sample of applicants (beyond those that are statutorily defined as error-prone) through computer matching by school districts or state agencies with other sources of information—such as state income databases or public-assistance databases—could help effectively identify potentially ineligible applicants.

In May 2014, we recommended that USDA develop and assess a pilot program to explore the feasibility of computer matching school-meal participants with other sources of household income, such as state income databases, to identify potentially ineligible households—those with income exceeding program-eligibility thresholds—for verification. We also recommended that, if the pilot program shows promise in identifying ineligible households, the agency should develop a legislative proposal to expand the statutorily defined verification process to include this independent electronic verification for a sample of all school-meals applications. USDA concurred with our recommendations and told us in January 2015 that direct-verification computer matching is technologically feasible with data from means-tested programs, and that data from SNAP and other programs are suitable for school-meals program verification in many states. USDA said that FNS would explore the feasibility of using other income-reporting systems for program verification without negatively affecting program access for eligible students or violating statutory requirements. Depending on the results of the pilot program, USDA said that FNS would consider submitting a legislative proposal to expand the statutorily defined verification process, as we recommended.

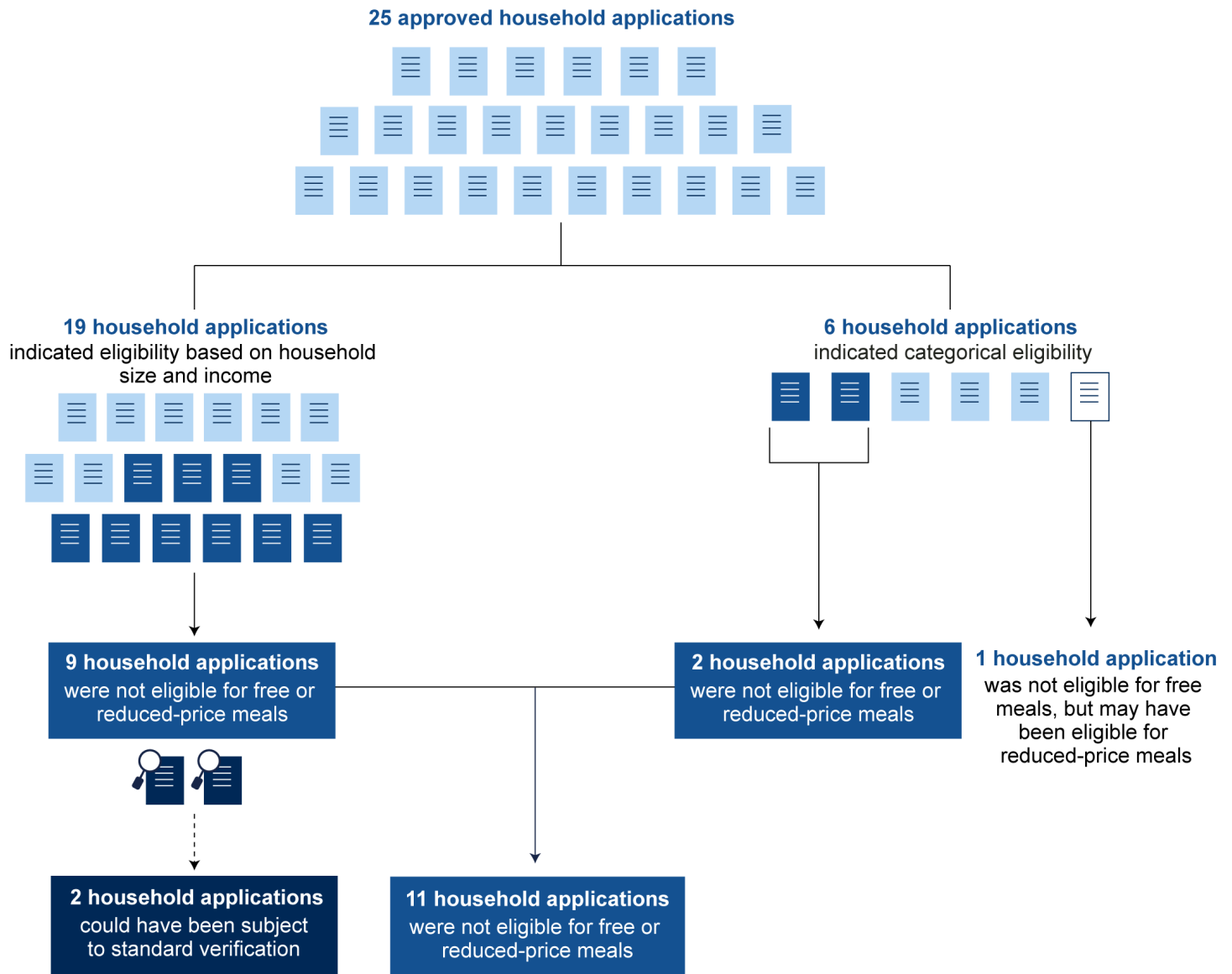
Verification of Categorical Eligibility

In May 2014, we found that ineligible households may be receiving free school-meals benefits by submitting applications that falsely state that a household member is categorically eligible for the program due to participating in certain public-assistance programs—such as SNAP—or meeting an approved designation—such as foster child or homeless. Of the 25 civilian federal-employee household applications we reviewed, 6 were approved for free school-meals benefits based on categorical eligibility. We found that 2 of the 6 were not eligible for free or reduced-price meals and 1 was not eligible for free meals, although that household may have been eligible for reduced-price meals.

For example, one household applied for benefits during the 2010–2011 school year—providing a public-assistance benefit number—and was approved for free-meal benefits. However, when we verified the information with the state, we learned that the number was for medical-assistance benefits—a program that is not included in categorical eligibility for the school-meals programs. On the basis of our review of payroll records, this household’s annualized income of at least \$59,000 during 2010 would not have qualified the household for free or reduced-price-meal benefits. This household applied for school-meals benefits during the 2011–2012 and 2012–2013 school years, again indicating the same public-assistance benefit number—and was approved for free-meal benefits.

Figure 1 shows the results of our review.

Figure 1: Results of GAO's Analysis of a Nongeneralizable Sample of Approved Applications



Source: GAO analysis of school-meals household applications. | GAO-15-634T

Note: There are two ways children may be classified as categorically eligible: (1) through participation in certain public-assistance programs, such as the Supplemental Nutrition Assistance Program (SNAP) or Temporary Assistance for Needy Families (TANF), or (2) through meeting an approved designation, such as homeless or foster child.

Because applications that indicate categorical eligibility are generally not subject to standard verification, these ineligible households would likely

not be identified unless they were selected for for-cause verification or as part of the administrative review process, even though they contained inaccurate information. These cases underscore the potential benefits that could be realized by verifying beneficiaries with categorical eligibility. In May 2014, we recommended that USDA explore the feasibility of verifying the eligibility of a sample of applications that indicate categorical eligibility for program benefits and are therefore not subject to standard verification. USDA concurred with this recommendation and told us in January 2015 that FNS would explore technological solutions to assess state and local agency capacity to verify eligibility of a sample of applications that indicate categorical eligibility for school-meals-program benefits. In addition, USDA said that FNS would clarify to states and local agencies the procedures for confirming and verifying the application's status as categorically eligible, including for those who reapply after being denied program benefits as a result of verification.

Chairman Rokita, Ranking Member Fudge, and Members of the Subcommittee, this concludes my prepared remarks. I look forward to answering any questions that you may have at this time.

GAO Contact and Staff Acknowledgments

For further information on this testimony, please contact Jessica Lucas-Judy at (202) 512-6722 or lucasjudyj@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this statement. Individuals making key contributions to this testimony include Gabrielle Fagan, Assistant Director; Marcus Corbin; Ranya Elias; Colin Fallon; Kathryn Larin; Olivia Lopez; Maria McMullen; and Daniel Silva.

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